

Client: **A119325 - Bear Mountain-Prescott House**
Engagement: **MDMC 2022 - Bear Mountain Prescott House**
Period Ending: **12/31/2022**
Trial Balance: **T-01 - Master TB**
Workpaper: **T:01 - SNF-CR TB Report**

Account	Description	PP-1	FS	JE Ref #	CAIDJE	CAID
		12/31/2021	12/31/2022			12/31/2022
Group : [1]	Balance Sheet					
Subgroup : None						
100010	Petty Cash	1,250.00	1,250.00		0.00	1,250.00
100020	Cash - Operating	86,067.47	33,350.13		0.00	33,350.13
100024	Cash - Controlled Disb (GEN)	33,293.66	3,369.20		0.00	3,369.20
100041	Cash Comm AR Accts	13,170.21	222,791.27		0.00	222,791.27
100050	Patient Funds Account	46,358.07	40,659.49		0.00	40,659.49
100070	AR Medicaid	695,788.46	1,183,743.89		0.00	1,183,743.89
100075	AR Medicare A	481,249.80	662,428.75		0.00	662,428.75
100080	AR Managed Care	197,921.60	291,420.98		0.00	291,420.98
100085	AR Private	53,640.60	342,045.86		0.00	342,045.86
100090	AR Medicare B	108,931.97	109,281.38		0.00	109,281.38
100095	AR Other	351.75	4,503.62		0.00	4,503.62
100105	Allowance - Doubtful Accounts	(44,800.00)	(618,800.00)		0.00	(618,800.00)
100310	Due To/from Seller	(5,527.18)	0.00		0.00	0.00
100317	Due To/from Bear Mt Health	4,032,235.82	12,768,139.38		0.00	12,768,139.38
100318	Due To/from Bear Mt Mgmt	(440,140.67)	(1,675,791.70)		0.00	(1,675,791.70)
100360	Due to/fr Bear Mt Westford	(3,191,239.97)	(9,738,780.20)		0.00	(9,738,780.20)
100400	Prepaid Expenses	3,968.45	7,765.40		0.00	7,765.40
100410	Prepaid Insurance	2,531.99	291.67		0.00	291.67
100449	Federal EE Credit Program	0.00	92,993.00		0.00	92,993.00
100500	Leasehold Improvements	27,326.58	100,156.58		0.00	100,156.58
100510	Furniture Fixtures & Equipment	17,206.69	49,080.34		0.00	49,080.34
100530	Computer Equip & Software	29,458.43	29,458.43		0.00	29,458.43
100600	Accum Amort - Leasehold Imp	(1,366.32)	(7,740.48)		0.00	(7,740.48)
100610	Accum Depr - F F & E	(1,229.10)	(5,964.00)		0.00	(5,964.00)
100630	Accum Amort - Software	(2,945.82)	(8,837.46)		0.00	(8,837.46)
100700	Deposits	125,670.08	125,670.08		0.00	125,670.08
200000	Accounts Payable	(774,680.57)	(2,027,499.89)		0.00	(2,027,499.89)
200010	Accrued Accounts Payable	(327,319.71)	(242,349.75)		0.00	(242,349.75)
200015	Provider Tax Payable	(184,425.50)	(192,948.02)		0.00	(192,948.02)
200019	Family & Medical Leave Payable	(1,328.58)	(1,328.58)		0.00	(1,328.58)
200020	Payroll Payable	(87,830.59)	(163,571.48)		0.00	(163,571.48)
200025	Payroll Taxes Payable	(6,619.16)	(106,134.85)		0.00	(106,134.85)
200026	Vol EE Benefits Payable	(401.44)	2,560.74		0.00	2,560.74
200027	Payroll Suspense	377.72	0.00		0.00	0.00
200028	Vol EE 401K Payable	(3,273.77)	(1,654.93)		0.00	(1,654.93)
200029	Vol EE HSA Payable	0.00	(261.53)		0.00	(261.53)
200040	Interest Payable	(8,116.31)	(8,834.43)		0.00	(8,834.43)
200055	Rent Payable	(60,834.99)	(381,607.49)		0.00	(381,607.49)
200060	Accrued PTO Benefits	(118,611.37)	(129,781.75)		0.00	(129,781.75)
200065	Payroll Adjustments	1,349.25	8,480.59		0.00	8,480.59
200069	Patient Refund	7,669.98	11,356.52		0.00	11,356.52
200070	Patient Funds Liability	(46,358.07)	(40,659.49)		0.00	(40,659.49)
200100	Line Of Credit	0.00	(797,971.46)		0.00	(797,971.46)
200150	Due to Landlord	0.00	(276,187.80)		0.00	(276,187.80)
250100	LT Line Of Credit	(899,157.67)	0.00		0.00	0.00
290100	Deferred Rent	(262,013.15)	(497,455.15)		0.00	(497,455.15)
300040	Retained Earnings	0.00	502,401.36		0.00	502,401.36
Subtotal : None		(502,401.36)	(330,961.78)		0.00	(330,961.78)
Total [1] Balance Sheet		(502,401.36)	(330,961.78)		0.00	(330,961.78)

Group : [2]	Income Statement					
Subgroup : None						
3003.8	Mass SCO revenue	(260,032.00)	0.00		(596,281.00)	(596,281.00)
				CAIDJE - 2	(596,281.00)	
400000	PVT Room & Board	(1,502,082.00)	(2,761,963.00)		0.00	(2,761,963.00)
400100	MD Room & Board	(6,613,010.00)	(11,036,976.00)		596,281.00	(10,440,695.00)
				CAIDJE - 2	596,281.00	
400103	MD State Add-On	0.00	(85,200.00)		0.00	(85,200.00)
400105	MD Medical Supplies	(955.00)	(1,317.50)		0.00	(1,317.50)
400115	MD Lab	(16.06)	0.00		0.00	0.00
400120	MD Pharmacy	0.00	(707.69)		0.00	(707.69)
400130	MD X-Ray	(160.00)	0.00		0.00	0.00
400135	MD Physical Therapy	0.00	(876.48)		0.00	(876.48)
400140	MD Occupational Therapy	0.00	(1,689.67)		0.00	(1,689.67)
400145	MD Speech Therapy	0.00	(992.02)		0.00	(992.02)
400155	MD Contractual Allow (R&B)	3,185,461.42	4,606,683.98		0.00	4,606,683.98
400160	MD Contractual Allow (Ancill	1,131.06	4,591.34		0.00	4,591.34
400200	MA Room & Board	(1,064,358.00)	(3,249,205.00)		0.00	(3,249,205.00)
400205	MA Medical Supplies	(550.00)	(5,253.63)		0.00	(5,253.63)
400215	MA Lab	(16,159.21)	(38,182.41)		0.00	(38,182.41)
400220	MA Pharmacy	(61,838.66)	(171,133.32)		0.00	(171,133.32)
400225	MA IV Therapy	(7,932.19)	(4,978.23)		0.00	(4,978.23)
400230	MA X-Ray	(2,969.78)	(5,653.00)		0.00	(5,653.00)
400235	MA Physical Therapy	(168,922.37)	(280,703.88)		0.00	(280,703.88)
400240	MA Occupational Therapy	(191,403.14)	(414,538.14)		0.00	(414,538.14)
400245	MA Speech Therapy	(102,372.09)	(153,139.04)		0.00	(153,139.04)
400255	MA Contractual Allow (R&B)	(414,563.99)	(1,250,140.53)		0.00	(1,250,140.53)
400260	MA Contractual Allow (Ancill	552,147.44	1,074,098.85		0.00	1,074,098.85
400269	MA Sequester	0.00	55,389.33		0.00	55,389.33
400272	M MA Room & Board	(218,529.00)	(697,679.00)		0.00	(697,679.00)

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		12/31/2021	12/31/2022			12/31/2022
400274	M MA Lab	(183.21)	(5,911.58)		0.00	(5,911.58)
400275	M MA Pharmacy	(776.67)	(31,652.75)		0.00	(31,652.75)
400276	M MA IV Therapy	0.00	(4,877.64)		0.00	(4,877.64)
400278	M MA X-Ray	0.00	(967.00)		0.00	(967.00)
400279	M MA Physical Therapy	(4,369.46)	(45,420.66)		0.00	(45,420.66)
400280	M MA Occuational Therapy	(4,558.06)	(58,098.26)		0.00	(58,098.26)
400281	M MA Speech Therapy	(3,688.39)	(24,261.41)		0.00	(24,261.41)
400288	M MA Contractual Allow (R&B)	9,619.45	21,630.15		0.00	21,630.15
400289	M MA Contractual Allow (Anci	13,575.79	172,770.75		0.00	172,770.75
400335	H Physical Therapy	(82.28)	0.00		0.00	0.00
400340	H Occupational Therapy	0.00	(107.02)		0.00	(107.02)
400345	H Speech Therapy	(269.47)	(4,134.69)		0.00	(4,134.69)
400400	MG Room & Board	(67,488.00)	(127,287.00)		0.00	(127,287.00)
400405	MG Medical Supplies	(1,039.13)	(568.38)		0.00	(568.38)
400415	MG Lab	(3,462.18)	(6,799.08)		0.00	(6,799.08)
400420	MG Pharmacy	(21,942.44)	(37,183.51)		0.00	(37,183.51)
400425	MG IV Therapy	(1,821.56)	696.13		0.00	696.13
400430	MG X-Ray	(889.00)	(1,384.00)		0.00	(1,384.00)
400435	MG Physical Therapy	(59,510.18)	(75,774.29)		0.00	(75,774.29)
400440	MG Occupational Therapy	(56,348.91)	(96,750.18)		0.00	(96,750.18)
400445	MG Speech Therapy	(33,603.34)	(37,569.24)		0.00	(37,569.24)
400455	MG Contractual Allow (R&B)	14,484.84	3,452.58		0.00	3,452.58
400460	MG Contractual Allow (Ancill	143,102.89	208,076.45		0.00	208,076.45
400635	MB Physical Therapy	(76,824.71)	(57,997.59)		0.00	(57,997.59)
400640	MB Occupational Therapy	(78,214.09)	(101,049.60)		0.00	(101,049.60)
400645	MB Speech Therapy	(47,025.51)	(41,509.83)		0.00	(41,509.83)
400660	MB Contractual Allow (Ancill	31,041.97	33,539.79		0.00	33,539.79
400669	MB Sequester	0.00	1,472.95		0.00	1,472.95
400830	Meal Sales	0.00	(203.00)		0.00	(203.00)
400840	Vending Income	0.00	(409.85)		0.00	(409.85)
400855	Grant Revenue	0.00	(361,939.47)		0.00	(361,939.47)
400860	Miscellaneous Revenue	(1,274.58)	(11,684.49)		0.00	(11,684.49)
400861	COVID Testing Revenue	(27,840.01)	(274,392.00)		0.00	(274,392.00)
400870	Interest Income	(5.27)	(2,411.43)		0.00	(2,411.43)
500010	Salaries - Administrator	164,348.78	174,745.10		0.00	174,745.10
500040	Salaries - Business Office	153,879.49	238,960.13		0.00	238,960.13
500050	Salaries - Admissions	31,224.72	32,535.77		0.00	32,535.77
500150	Advertising - Help Wanted	1,937.59	2,121.57		0.00	2,121.57
500160	Auto Expenses	5,839.58	354.97		0.00	354.97
500180	Travel & Mileage	93.00	47.59		0.00	47.59
500182	Business Meals	31.00	0.00		0.00	0.00
500200	Bank Charges	5,677.29	14,202.34		0.00	14,202.34
500220	Payroll Processing Fees - ADP	6,772.40	28,728.46		0.00	28,728.46
500240	Dues & Subscriptions	10,478.84	53,958.29		0.00	53,958.29
500260	Office Supplies	9,565.74	15,626.71		0.00	15,626.71
500280	Postage	997.12	2,311.44		0.00	2,311.44
500310	Rental Of Office Equipment	11,547.84	17,956.04		0.00	17,956.04
500320	Accounting Fees	0.00	9,035.50		0.00	9,035.50
500330	Contract Svcs - Office	35,486.22	69,821.55		0.00	69,821.55
500332	Contract Svcs - IT Support	7,372.95	14,653.39		0.00	14,653.39
500340	Legal Fees	0.00	15,308.54		0.00	15,308.54
500350	Charitable Contributions	70.59	0.00		0.00	0.00
500360	Consulting Other	745.00	50,858.94		0.00	50,858.94
500400	Business License Fees	1,391.94	1,040.00		0.00	1,040.00
500420	Licenses & Permits	900.00	1,612.00		0.00	1,612.00
500440	Telephone	22,415.20	30,052.40		0.00	30,052.40
500450	Insurance - Non Property	80,144.57	90,905.29		0.00	90,905.29
500460	Meetings & Seminars	955.00	1,140.00		0.00	1,140.00
500480	Advertising - Promotional	40.37	1,683.91		0.00	1,683.91
500485	Business Development	53.11	57.38		0.00	57.38
500490	Fines & Penalties	1.00	655.01		0.00	655.01
500495	Bad Debt	44,800.00	574,000.00		0.00	574,000.00
500510	Taxes - Real Estate	36,120.00	140,945.77		0.00	140,945.77
500520	Taxes - Personal Property	2,240.00	13,440.00		0.00	13,440.00
500530	Insurance - Property	7,081.00	15,395.00		0.00	15,395.00
500551	Provider Tax	426,796.22	706,681.86		0.00	706,681.86
500800	Management Fee	358,325.00	769,334.00		0.00	769,334.00
500900	Rent Expense - Building	738,925.81	1,494,470.80		0.00	1,494,470.80
500905	SL Rent	262,013.15	235,442.00		0.00	235,442.00
501100	Deprec - FF&E	1,229.10	4,734.90		0.00	4,734.90
501300	Deprec - Leasehold Improvmnts	1,366.32	6,374.16		0.00	6,374.16
501400	Amort - Computers	2,945.82	5,891.64		0.00	5,891.64
502000	Interest Working Capital	54,856.11	107,742.38		0.00	107,742.38
502150	Interest Other	142.59	22,325.49		0.00	22,325.49
510003	Benefits Expense - PTO ETO	(66,586.88)	11,170.38		0.00	11,170.38
510010	Payroll Taxes - FICA	228,411.51	529,956.89		0.00	529,956.89
510020	Payroll Taxes - FUTA	4,751.02	7,737.72		0.00	7,737.72
510030	Payroll Taxes - SUTA	7,256.81	29,066.46		0.00	29,066.46
510040	Workers' Compensation	51,285.00	98,291.27		0.00	98,291.27
510050	Group Health Insurance	203,196.12	393,433.50		0.00	393,433.50
510080	Employ Benes - Non Payroll	2,877.10	13,067.39		0.00	13,067.39
510100	Employee Disability Ins	4,759.32	7,519.62		0.00	7,519.62
510105	Employee Pers Fam Med Lve Ins	14,688.76	23,898.18		0.00	23,898.18

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510110	Pre Employment EE Costs	745.00	19,572.25		0.00	19,572.25
520010	Salaries - Food Serv Dir	0.00	46,939.89		0.00	46,939.89
520020	Salaries - Cooks	0.00	41,090.49		0.00	41,090.49
520030	Salaries - Dietary Aides	0.00	174,582.78		0.00	174,582.78
520040	Salaries - Dietician	0.00	3,136.88		0.00	3,136.88
520100	Raw Food	147,567.35	314,989.42		0.00	314,989.42
520120	Food Supplements	5,735.19	5,387.74		0.00	5,387.74
520140	Dietary Supplies	21,738.24	85,063.60		0.00	85,063.60
520160	Contract Svcs - Dietary	414,768.45	383,570.90		0.00	383,570.90
530010	Salaries - Houskpg Supv	0.00	38,683.13		0.00	38,683.13
530020	Salaries - Houskpg Staff	0.00	118,527.82		0.00	118,527.82
530120	Housekeeping Supplies	1,165.51	12,814.92		0.00	12,814.92
530140	Contract Svcs - Housekeeping	167,473.03	153,586.48		0.00	153,586.48
540020	Salaries - Laundry Staff	0.00	31,960.07		0.00	31,960.07
540100	Laundry Supplies	242.15	1,874.15		0.00	1,874.15
540120	Contract Svcs - Laundry	111,648.59	102,391.09		0.00	102,391.09
540140	Linens Purchases	6,185.86	13,547.45		0.00	13,547.45
550010	Salaries - Maint Supervisor	37,772.76	80,812.54		0.00	80,812.54
550020	Salaries - Maintenance Staff	24,939.00	29,843.70		0.00	29,843.70
550100	Maintenance Supplies	10,208.89	27,434.05		0.00	27,434.05
550101	Covid Unit Maintenance	335.91	0.00		0.00	0.00
550110	Repairs & Maintenance	42,210.91	59,550.28		0.00	59,550.28
550120	Contract Svcs Maintenance	17,106.83	54,603.20		0.00	54,603.20
550130	Minor Equipment	525.94	5,979.48		0.00	5,979.48
550140	Pest Control	4,143.00	4,508.35		0.00	4,508.35
550145	Contract Svcs - Landscaping/S	17,244.44	24,253.25		0.00	24,253.25
550150	Gas & Electric	88,956.00	297,105.62		0.00	297,105.62
550160	Fuel Oil	0.00	135.00		0.00	135.00
550170	Cable TV	14,887.45	22,896.12		0.00	22,896.12
550180	Water & Sewer	50,100.00	107,326.79		0.00	107,326.79
550190	Trash Removal	16,702.25	28,344.84		0.00	28,344.84
560010	Salaries - DNS	102,872.80	122,370.41		0.00	122,370.41
560020	Salaries - ADNS	46,759.54	102,272.31		0.00	102,272.31
560030	Salaries - RN Nursing Supervi	11,872.32	86,082.19		0.00	86,082.19
560040	Salaries - Nursing Scheduler	21,359.52	39,759.13		0.00	39,759.13
560050	Salaries - Unit Coordinator	76,184.16	195,677.97		0.00	195,677.97
560060	Salaries - MDS Coordinator	47,443.95	102,092.13		0.00	102,092.13
560090	Salaries - Medical Records	35,070.61	58,148.67		0.00	58,148.67
560110	Salaries - Staff Development	6,479.64	(146.85)		0.00	(146.85)
562020	Salaries - RN	469,899.39	990,138.70		0.00	990,138.70
562030	Salaries - LPN	618,474.90	1,332,460.21		0.00	1,332,460.21
562032	Salaries - MMQ	64,551.28	94,498.33		0.00	94,498.33
562040	Salaries - CNA	812,952.74	1,921,609.37		0.00	1,921,609.37
562060	Salaries - Neuro Nursing Assi	139,177.00	134,311.25		0.00	134,311.25
562090	Salaries - Nursing Aide	0.00	6,931.45		0.00	6,931.45
562100	Medical Supplies	50,764.94	159,335.13		0.00	159,335.13
562120	Diapers/Disposables	26,610.21	58,711.02		0.00	58,711.02
562140	Tube Feeding (Non Part B)	2,444.61	4,271.72		0.00	4,271.72
562160	Oxygen Supplies	559.40	1,587.45		0.00	1,587.45
562180	Contract Svcs - Nursing	203,816.38	413,057.55		0.00	413,057.55
564100	Contract Svcs - Pharmacy	6,159.50	13,508.50		0.00	13,508.50
564120	Over The Counter Drugs	14,208.17	26,047.82		0.00	26,047.82
564140	Prescription Drugs	92,205.65	236,506.51		0.00	236,506.51
566010	I.V. Therapy/RT Exp	6,216.99	41,933.56		0.00	41,933.56
566030	Contract Svcs - Med Director	21,000.00	36,000.00		0.00	36,000.00
566070	Contract Svcs - Soc Services	3,163.03	11,919.56		0.00	11,919.56
566100	Medical Records Supplies	131.75	540.03		0.00	540.03
566140	Patient Transportation	0.00	197.00		0.00	197.00
566160	Med Equip Rental	15,804.58	25,370.17		0.00	25,370.17
566180	Patient Expenses	1,913.30	455.99		0.00	455.99
566190	Lab Fees	24,226.11	54,393.45		0.00	54,393.45
566200	X-Ray Services	6,014.96	10,604.00		0.00	10,604.00
566210	Patient Consolidated Billing	3,224.11	6,612.16		0.00	6,612.16
570010	Salaries - Dir Rehab	0.00	60,333.29		0.00	60,333.29
570040	Contract Svcs - Rehab	353,307.52	226,492.19		0.00	226,492.19
570050	Salaries - PT	0.00	62,410.22		0.00	62,410.22
570055	Salaries - PT Aides	0.00	17,106.94		0.00	17,106.94
570060	Physical Therapy Supplies	736.11	12,904.32		0.00	12,904.32
570070	Salaries - ST Staff	0.00	74,868.98		0.00	74,868.98
570090	Salaries - OT	0.00	98,242.08		0.00	98,242.08
570100	Salaries - COTA	0.00	66,167.46		0.00	66,167.46
570110	Occupational Therapy Supplies	125.67	0.00		0.00	0.00
580010	Salaries - Activities Director	33,201.44	101,005.34		0.00	101,005.34
580020	Salaries - Activities -Staff	62,319.41	108,362.20		0.00	108,362.20
580100	Activities Supplies	1,058.90	3,645.48		0.00	3,645.48
580120	Contract Svcs - Entertainment	3,520.00	8,215.00		0.00	8,215.00
590010	Salaries - Social Svc Dir	61,518.59	152,202.65		0.00	152,202.65
590020	Salaries - Social Svc Staff	79,705.29	70,214.92		0.00	70,214.92
Subtotal : None		502,401.36	330,961.78		0.00	330,961.78
Total [2] Income Statement		502,401.36	330,961.78		0.00	330,961.78

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Client: **A119325 - Bear Mountain-Prescott House**
Engagement: **MDMC 2022 - Bear Mountain Prescott House**
Period Ending: **12/31/2022**
Trial Balance: **T-01 - Master TB**
Workpaper: **T:02 - SNF-CR Groupings**

Account	Description	CAID 12/31/2022	PP-1 12/31/2021
Group : [S6L1.1C1]	Cash and Cash Equivalents		
Subgroup : None			
100010	Petty Cash	1,250.00	1,250.00
100020	Cash - Operating	33,350.13	86,067.47
100024	Cash - Controlled Disb (GEN)	3,369.20	33,293.66
100041	Cash Comm AR Accts	222,791.27	13,170.21
Subtotal : None		260,760.60	133,781.34
Total [S6L1.1C1]	Cash and Cash Equivalents	260,760.60	133,781.34
Group : [S6L1.5C1]	Payer Accounts Receivable		
Subgroup : [S6L1.5C1A/ R Self-Pay Patients (Private)]			
100085	AR Private	342,045.86	53,640.60
Subtotal [S6L1.5C1A] A/ R Self-Pay Patients (Private)		342,045.86	53,640.60
Subgroup : [S6L1.5C1A/R Managed Care Patients (Private)]			
100080	AR Managed Care	291,420.98	197,921.60
Subtotal [S6L1.5C1B] A/R Managed Care Patients (Private)		291,420.98	197,921.60
Subgroup : [S6L1.5C1A/r Medicare Non Managed Care]			
100075	AR Medicare A	662,428.75	481,249.80
100090	AR Medicare B	109,281.38	108,931.97
Subtotal [S6L1.5C1D] A/r Medicare Non Managed Care		771,710.13	590,181.77
Subgroup : [S6L1.5C1A/R Mass Medicaid Non Managed Care]			
100070	AR Medicaid	1,183,743.89	695,788.46
Subtotal [S6L1.5C1F] A/R Mass Medicaid Non Managed Care		1,183,743.89	695,788.46
Total [S6L1.5C1]	Payer Accounts Receivable	2,588,920.86	1,537,532.43
Group : [S6L1.6C1]	Less Reserve for Bad Debts		
Subgroup : None			
100105	Allowance - Doubtful Accounts	(618,800.00)	(44,800.00)
Subtotal : None		(618,800.00)	(44,800.00)
Total [S6L1.6C1]	Less Reserve for Bad Debts	(618,800.00)	(44,800.00)
Group : [S6L1.8C1]	Receivable from Affiliates/Related Parties		
Subgroup : None			
100317	Due To/from Bear Mt Health	12,768,139.38	4,032,235.82
100318	Due To/from Bear Mt Mgmt	(1,675,791.70)	(440,140.67)
100360	Due to/fr Bear Mt Westford	(9,738,780.20)	(3,191,239.97)
Subtotal : None		1,353,567.48	400,855.18
Total [S6L1.8C1]	Receivable from Affiliates/Related Parties	1,353,567.48	400,855.18
Group : [S6L1.11C1]	Other Receivables		
Subgroup : None			
100095	AR Other	4,503.62	351.75
100449	Federal EE Credit Program	92,993.00	0.00

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