

Client: **A119324 - Bear Mountain-Westford House**
Engagement: **MDMC 2022 - Bear Mountain Westford 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	1,600.00	1,600.00		0.00	1,600.00
100020	Cash - Operating	19,974.44	18,597.87		0.00	18,597.87
100024	Cash - Controlled Disb (GEN)	(33,564.48)	(3,359.61)		0.00	(3,359.61)
100041	Cash Comm AR Accts	10,644.87	5,581.41		0.00	5,581.41
100050	Patient Funds Account	69,073.65	114,568.53		0.00	114,568.53
100052	Resident Trust - Care Cost	260.31	260.31		0.00	260.31
100060	Resident Trust Fund Advances	600.00	600.00		0.00	600.00
100070	AR Medicaid	531,901.11	534,416.85		0.00	534,416.85
100075	AR Medicare A	219,401.49	396,027.14		0.00	396,027.14
100080	AR Managed Care	509,018.59	489,279.24		0.00	489,279.24
100085	AR Private	(12,462.26)	51,216.65		0.00	51,216.65
100090	AR Medicare B	57,750.97	54,937.04		0.00	54,937.04
100095	AR Other	0.00	2,916.03		0.00	2,916.03
100105	Allowance - Doubtful Accounts	(44,800.00)	(225,300.00)		0.00	(225,300.00)
100310	Due To/from Seller	(10.84)	(10,103.45)		0.00	(10,103.45)
100317	Due To/from Bear Mt Health	(2,654,237.75)	(9,386,550.49)		0.00	(9,386,550.49)
100318	Due To/from Bear Mt Mgmt	(329,621.26)	(988,394.25)		0.00	(988,394.25)
100359	Due to/fr Bear Mt No Andover	3,191,239.97	9,738,780.20		0.00	9,738,780.20
100400	Prepaid Expenses	5,811.86	22,017.66		0.00	22,017.66
100410	Prepaid Insurance	2,284.97	291.69		0.00	291.69
100449	Federal EE Credit Program	0.00	72,007.00		0.00	72,007.00
100500	Leasehold Improvements	8,136.17	8,136.17		0.00	8,136.17
100510	Furniture Fixtures & Equipment	14,843.50	27,081.32		0.00	27,081.32
100530	Computer Equip & Software	28,023.38	28,023.38		0.00	28,023.38
100600	Accum Amort - Leasehold Imp	(406.80)	(1,220.40)		0.00	(1,220.40)
100610	Accum Depr - F F & E	(1,060.26)	(4,052.16)		0.00	(4,052.16)
100630	Accum Amort - Software	(2,802.36)	(8,407.08)		0.00	(8,407.08)
100700	Deposits	92,985.52	92,985.52		0.00	92,985.52
200000	Accounts Payable	(887,104.17)	(1,441,700.85)		0.00	(1,441,700.85)
200010	Accrued Accounts Payable	(205,722.98)	(130,060.63)		0.00	(130,060.63)
200015	Provider Tax Payable	(192,146.17)	(176,452.82)		0.00	(176,452.82)
200019	Family & Medical Leave Payable	(1,716.63)	(1,716.63)		0.00	(1,716.63)
200020	Payroll Payable	(77,241.06)	(116,154.64)		0.00	(116,154.64)
200025	Payroll Taxes Payable	(7,290.95)	(10,190.67)		0.00	(10,190.67)
200026	Vol EE Benefits Payable	910.16	1,686.69		0.00	1,686.69
200027	Payroll Suspense	(906.85)	0.00		0.00	0.00
200028	Vol EE 401K Payable	(2,178.01)	(1,998.72)		0.00	(1,998.72)
200029	Vol EE HSA Payable	(313.84)	(163.84)		0.00	(163.84)
200040	Interest Payable	(7,942.96)	(4,417.21)		0.00	(4,417.21)
200055	Rent Payable	(27,200.00)	(320,937.14)		0.00	(320,937.14)
200060	Accrued PTO Benefits	(86,440.60)	(71,777.17)		0.00	(71,777.17)
200065	Payroll Adjustments	234.77	(88.90)		0.00	(88.90)
200069	Patient Refund	8,751.81	859.76		0.00	859.76
200070	Patient Funds Liability	(69,333.96)	(114,828.84)		0.00	(114,828.84)
200100	Line Of Credit	0.00	(398,985.73)		0.00	(398,985.73)
200150	Due to Landlord	0.00	(167,779.13)		0.00	(167,779.13)
250100	LT Line Of Credit	(877,749.15)	0.00		0.00	0.00
290100	Deferred Rent	(131,006.54)	(248,727.49)		0.00	(248,727.49)
300040	Retained Earnings	0.00	879,812.34		0.00	879,812.34
Subtotal : None		(879,812.34)	(1,291,685.05)		0.00	(1,291,685.05)
Total [1] Balance Sheet		(879,812.34)	(1,291,685.05)		0.00	(1,291,685.05)
Group : [2]	Income Statement					
Subgroup : None						
3003.8	Mass SCO revenue	(909,558.00)	0.00		0.00	0.00
400000	PVT Room & Board	(510,580.00)	(866,610.00)		0.00	(866,610.00)
400055	PVT Contractual Allow (R&B)	1,225.00	0.00		0.00	0.00
400100	MD Room & Board	(7,030,716.00)	(12,601,550.00)		2,170,923.33	(10,430,626.67)
				CAIDJE - 2	2,170,923.33	
400103	MD State Add-On	0.00	(200.00)		0.00	(200.00)
400105	MD Medical Supplies	(1,678.76)	0.00		0.00	0.00
400115	MD Lab	0.00	(24.69)		0.00	(24.69)
400120	MD Pharmacy	(233.29)	(2,330.73)		0.00	(2,330.73)
400125	MD IV Therapy	0.00	(33.39)		0.00	(33.39)
400135	MD Physical Therapy	(898.49)	(4,698.41)		0.00	(4,698.41)
400140	MD Occupational Therapy	(902.23)	(9,100.76)		0.00	(9,100.76)
400145	MD Speech Therapy	(943.42)	0.00		0.00	0.00
400155	MD Contractual Allow (R&B)	4,161,773.16	6,463,634.83		0.00	6,463,634.83
400160	MD Contractual Allow (Ancill	3,712.77	16,187.98		0.00	16,187.98
400170	MD Revenue Adjustments	(3,295.72)	128.18		0.00	128.18
400200	MA Room & Board	(427,200.00)	(1,217,935.00)		0.00	(1,217,935.00)
400205	MA Medical Supplies	(1,354.69)	(13,094.51)		0.00	(13,094.51)
400215	MA Lab	(6,232.80)	(25,668.00)		0.00	(25,668.00)
400220	MA Pharmacy	(26,612.99)	(68,283.97)		0.00	(68,283.97)
400225	MA IV Therapy	(9,907.00)	(33,617.80)		0.00	(33,617.80)
400230	MA X-Ray	(2,852.00)	(902.00)		0.00	(902.00)
400235	MA Physical Therapy	(60,805.29)	(151,469.52)		0.00	(151,469.52)
400240	MA Occupational Therapy	(65,558.73)	(202,308.42)		0.00	(202,308.42)
400245	MA Speech Therapy	(8,942.75)	(24,253.15)		0.00	(24,253.15)
400255	MA Contractual Allow (R&B)	(157,711.18)	(494,732.47)		0.00	(494,732.47)

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		12/31/2021	12/31/2022			12/31/2022
400260	MA Contractual Allow (Ancill	182,266.25	520,277.44		0.00	520,277.44
400269	MA Sequester	0.00	19,613.83		0.00	19,613.83
400272	M MA Room & Board	(141,865.00)	(620,933.00)		141,085.00	(479,848.00)
				CAIDJE - 2	141,085.00	
400274	M MA Lab	(657.66)	(5,106.75)		0.00	(5,106.75)
400275	M MA Pharmacy	(2,852.98)	(16,019.42)		0.00	(16,019.42)
400276	M MA IV Therapy	(335.00)	(15,464.91)		0.00	(15,464.91)
400278	M MA X-Ray	0.00	(588.00)		0.00	(588.00)
400279	M MA Physical Therapy	(8,226.69)	(39,281.26)		0.00	(39,281.26)
400280	M MA Occupational Therapy	(10,512.84)	(45,649.09)		0.00	(45,649.09)
400281	M MA Speech Therapy	0.00	(4,642.78)		0.00	(4,642.78)
400285	M MA Medical Supplies	0.00	(4,930.02)		0.00	(4,930.02)
400288	M MA Contractual Allow (R&B)	28,522.31	11,980.93		0.00	11,980.93
400289	M MA Contractual Allow (Anci	23,570.01	133,082.23		0.00	133,082.23
400300	H Room & Board	(80,200.00)	(4,625.00)		(141,085.00)	(145,710.00)
				CAIDJE - 2	(141,085.00)	
400320	H Pharmacy	(154.18)	0.00		0.00	0.00
400335	H Physical Therapy	0.00	(416.55)		0.00	(416.55)
400340	H Occupational Therapy	0.00	(124.13)		0.00	(124.13)
400355	H Contractual Allow (R&B)	0.00	131.45		0.00	131.45
400360	H Contractual Allow (Ancilla	154.18	0.00		0.00	0.00
400400	MG Room & Board	(16,496.00)	(145,825.00)		(2,170,923.33)	(2,316,748.33)
				CAIDJE - 2	(2,170,923.33)	
400405	MG Medical Supplies	(2,050.64)	(76.44)		0.00	(76.44)
400415	MG Lab	(6,831.86)	(8,877.22)		0.00	(8,877.22)
400420	MG Pharmacy	(13,499.90)	(34,785.72)		0.00	(34,785.72)
400425	MG IV Therapy	(9,320.00)	(2,434.53)		0.00	(2,434.53)
400430	MG X-Ray	(600.00)	(1,125.00)		0.00	(1,125.00)
400435	MG Physical Therapy	(52,830.81)	(90,661.40)		0.00	(90,661.40)
400440	MG Occupational Therapy	(54,832.98)	(143,069.05)		0.00	(143,069.05)
400445	MG Speech Therapy	(11,154.05)	(19,667.85)		0.00	(19,667.85)
400455	MG Contractual Allow (R&B)	350.00	14,053.33		0.00	14,053.33
400460	MG Contractual Allow (Ancill	100,362.37	234,243.56		0.00	234,243.56
400635	MB Physical Therapy	(48,251.16)	(55,651.51)		0.00	(55,651.51)
400640	MB Occupational Therapy	(62,193.89)	(149,610.18)		0.00	(149,610.18)
400645	MB Speech Therapy	(8,635.64)	(3,542.38)		0.00	(3,542.38)
400660	MB Contractual Allow (Ancill	20,636.01	55,116.23		0.00	55,116.23
400669	MB Sequester	0.00	1,580.56		0.00	1,580.56
400855	Grant Revenue	0.00	(432,785.23)		0.00	(432,785.23)
400860	Miscellaneous Revenue	0.00	(11,884.65)		0.00	(11,884.65)
400861	COVID Testing Revenue	(24,600.10)	(191,964.00)		0.00	(191,964.00)
400870	Interest Income	(119.67)	(2,078.18)		0.00	(2,078.18)
500010	Salaries - Administrator	78,098.33	155,391.42		0.00	155,391.42
500040	Salaries - Business Office	119,831.42	138,131.27		0.00	138,131.27
500050	Salaries - Admissions	0.00	49,428.39		0.00	49,428.39
500150	Advertising - Help Wanted	1,782.64	2,121.57		0.00	2,121.57
500180	Travel & Mileage	320.00	1,753.54		0.00	1,753.54
500200	Bank Charges	5,735.86	13,242.66		0.00	13,242.66
500220	Payroll Processing Fees - ADP	6,565.32	25,671.67		0.00	25,671.67
500240	Dues & Subscriptions	7,566.37	37,163.86		0.00	37,163.86
500260	Office Supplies	11,918.23	11,423.19		0.00	11,423.19
500280	Postage	2,006.61	3,629.95		0.00	3,629.95
500310	Rental Of Office Equipment	9,518.03	12,266.72		0.00	12,266.72
500320	Accounting Fees	0.00	9,035.50		0.00	9,035.50
500330	Contract Svcs - Office	38,288.40	70,402.85		0.00	70,402.85
500332	Contract Svcs - IT Support	5,920.25	15,458.80		0.00	15,458.80
500340	Legal Fees	4,030.00	17,633.32		0.00	17,633.32
500360	Consulting Other	2,200.00	23,529.93		0.00	23,529.93
500400	Business License Fees	1,080.00	1,040.00		0.00	1,040.00
500420	Licenses & Permits	970.00	1,280.85		0.00	1,280.85
500440	Telephone	16,092.02	20,888.01		0.00	20,888.01
500450	Insurance - Non Property	58,736.71	89,747.55		0.00	89,747.55
500460	Meetings & Seminars	146.31	0.00		0.00	0.00
500480	Advertising - Promotional	199.08	564.16		0.00	564.16
500485	Business Development	621.71	0.00		0.00	0.00
500495	Bad Debt	44,800.00	180,500.00		0.00	180,500.00
500510	Taxes - Real Estate	60,200.00	91,688.85		0.00	91,688.85
500520	Taxes - Personal Property	2,170.00	3,720.00		0.00	3,720.00
500530	Insurance - Property	5,802.00	9,872.00		0.00	9,872.00
500551	Provider Tax	439,188.09	709,339.42		0.00	709,339.42
500800	Management Fee	262,981.00	514,930.00		0.00	514,930.00
500900	Rent Expense - Building	369,462.94	747,235.45		0.00	747,235.45
500905	SL Rent	131,006.54	117,720.95		0.00	117,720.95
501100	Deprec - FF&E	1,060.26	2,991.90		0.00	2,991.90
501300	Deprec - Leasehold Improvmnts	406.80	813.60		0.00	813.60
501400	Amort - Computers	2,802.36	5,604.72		0.00	5,604.72
502000	Interest Working Capital	53,690.45	89,389.44		0.00	89,389.44
502150	Interest Other	63.46	24,369.49		0.00	24,369.49
503200	(Gain) Loss Payables	0.00	(8,379.02)		0.00	(8,379.02)
510003	Benefits Expense - PTO ETO	(79,598.42)	(14,663.43)		0.00	(14,663.43)
510010	Payroll Taxes - FICA	186,509.67	425,069.02		0.00	425,069.02
510020	Payroll Taxes - FUTA	4,172.08	5,843.81		0.00	5,843.81
510030	Payroll Taxes - SUTA	9,557.89	33,355.85		0.00	33,355.85

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		12/31/2021	12/31/2022			12/31/2022
510040	Workers' Compensation	46,885.00	103,364.97		0.00	103,364.97
510050	Group Health Insurance	105,394.38	345,294.45		0.00	345,294.45
510080	Employ Benes - Non Payroll	2,687.20	8,937.75		0.00	8,937.75
510100	Employee Disability Ins	4,088.10	6,445.03		0.00	6,445.03
510105	Employee Pers Fam Med Lve Ins	12,545.30	18,841.67		0.00	18,841.67
510110	Pre Employment EE Costs	0.00	380.00		0.00	380.00
520010	Salaries - Food Serv Dir	0.00	31,803.46		0.00	31,803.46
520020	Salaries - Cooks	0.00	54,423.12		0.00	54,423.12
520030	Salaries - Dietary Aides	0.00	73,875.56		0.00	73,875.56
520040	Salaries - Dietician	0.00	28,742.72		0.00	28,742.72
520100	Raw Food	126,858.66	242,619.96		0.00	242,619.96
520120	Food Supplements	8,855.60	8,230.95		0.00	8,230.95
520140	Dietary Supplies	15,371.21	36,978.91		0.00	36,978.91
520160	Contract Svcs - Dietary	342,893.04	304,723.61		0.00	304,723.61
520165	Contract Svcs - Dietician	0.00	38.00		0.00	38.00
530010	Salaries - Houskpg Supv	0.00	18,768.00		0.00	18,768.00
530020	Salaries - Houskpg Staff	0.00	88,271.53		0.00	88,271.53
530120	Housekeeping Supplies	3,505.85	9,850.29		0.00	9,850.29
530140	Contract Svcs - Housekeeping	112,619.36	102,056.45		0.00	102,056.45
540100	Laundry Supplies	0.00	1,330.29		0.00	1,330.29
540120	Contract Svcs - Laundry	138,338.93	189,866.18		0.00	189,866.18
540140	Linens Purchases	103.59	(103.59)		0.00	(103.59)
550010	Salaries - Maint Supervisor	48,038.07	79,755.37		0.00	79,755.37
550020	Salaries - Maintenance Staff	0.00	2,256.78		0.00	2,256.78
550100	Maintenance Supplies	6,332.20	7,781.06		0.00	7,781.06
550110	Repairs & Maintenance	13,976.64	50,456.60		0.00	50,456.60
550120	Contract Svcs Maintenance	9,032.72	62,375.88		0.00	62,375.88
550130	Minor Equipment	0.00	2,425.69		0.00	2,425.69
550140	Pest Control	376.67	679.83		0.00	679.83
550145	Contract Svcs - Landscaping/S	15,425.00	31,250.00		0.00	31,250.00
550150	Gas & Electric	48,295.73	139,485.97		0.00	139,485.97
550160	Fuel Oil	197.14	0.00		0.00	0.00
550170	Cable TV	6,191.90	11,686.16		0.00	11,686.16
550180	Water & Sewer	17,956.78	34,412.76		0.00	34,412.76
550190	Trash Removal	14,975.50	26,467.33		0.00	26,467.33
560010	Salaries - DNS	83,128.79	108,823.09		0.00	108,823.09
560020	Salaries - ADNS	0.00	56,816.67		0.00	56,816.67
560040	Salaries - Nursing Scheduler	13,970.52	50,159.23		0.00	50,159.23
560050	Salaries - Unit Coordinator	91,315.81	247,866.20		0.00	247,866.20
560060	Salaries - MDS Coordinator	18,027.32	86,750.40		0.00	86,750.40
560090	Salaries - Medical Records	27,760.20	43,593.87		0.00	43,593.87
560100	Salaries - Infection Control	10,403.79	43,355.64		0.00	43,355.64
560110	Salaries - Staff Development	62,556.27	31,401.71		0.00	31,401.71
562020	Salaries - RN	297,572.96	594,193.18		0.00	594,193.18
562030	Salaries - LPN	657,877.75	1,428,806.93		0.00	1,428,806.93
562032	Salaries - MMQ	64,730.73	22,492.15		0.00	22,492.15
562040	Salaries - CNA	790,181.97	1,765,945.32		0.00	1,765,945.32
562060	Salaries - Neuro Nursing Assi	5,250.82	(274.05)		0.00	(274.05)
562090	Salaries - Nursing Aide	39,116.42	41,253.18		0.00	41,253.18
562100	Medical Supplies	55,547.38	118,760.63		0.00	118,760.63
562120	Diapers/Disposables	18,814.17	36,499.42		0.00	36,499.42
562140	Tube Feeding (Non Part B)	45.24	5,904.87		0.00	5,904.87
562160	Oxygen Supplies	3,765.18	1,760.78		0.00	1,760.78
562180	Contract Svcs - Nursing	429,672.40	226,565.97		0.00	226,565.97
564100	Contract Svcs - Pharmacy	5,944.00	11,045.50		0.00	11,045.50
564120	Over The Counter Drugs	15,744.66	19,989.43		0.00	19,989.43
564140	Prescription Drugs	76,727.09	125,641.85		0.00	125,641.85
566010	I.V. Therapy/RT Exp	3,792.19	76,405.37		0.00	76,405.37
566030	Contract Svcs - Med Director	21,000.00	36,000.00		0.00	36,000.00
566070	Contract Svcs - Soc Services	19,580.84	22,498.51		0.00	22,498.51
566100	Medical Records Supplies	1,636.23	543.25		0.00	543.25
566140	Patient Transportation	2,194.20	25,620.67		0.00	25,620.67
566160	Med Equip Rental	18,321.93	48,424.40		0.00	48,424.40
566180	Patient Expenses	0.00	5,029.02		0.00	5,029.02
566190	Lab Fees	16,226.23	62,647.63		0.00	62,647.63
566200	X-Ray Services	3,376.16	(2,265.83)		0.00	(2,265.83)
566210	Patient Consolidated Billing	974.11	7,907.68		0.00	7,907.68
570010	Salaries - Dir Rehab	0.00	64,257.67		0.00	64,257.67
570040	Contract Svcs - Rehab	204,972.73	121,716.67		0.00	121,716.67
570050	Salaries - PT	0.00	51,561.00		0.00	51,561.00
570055	Salaries - PT Aides	0.00	34,244.65		0.00	34,244.65
570060	Physical Therapy Supplies	7,987.20	2,913.23		0.00	2,913.23
570070	Salaries - ST Staff	0.00	6,826.25		0.00	6,826.25
570090	Salaries - OT	0.00	2,842.20		0.00	2,842.20
570100	Salaries - COTA	0.00	60,997.52		0.00	60,997.52
580010	Salaries - Activities Director	35,981.37	81,754.61		0.00	81,754.61
580020	Salaries - Activities -Staff	27,320.94	58,032.16		0.00	58,032.16
580100	Activities Supplies	642.68	862.20		0.00	862.20
580120	Contract Svcs - Entertainment	980.00	3,235.89		0.00	3,235.89
590010	Salaries - Social Svc Dir	39,457.41	42,503.45		0.00	42,503.45
590020	Salaries - Social Svc Staff	0.00	(54,603.60)		0.00	(54,603.60)
Subtotal : None		879,812.34	1,291,685.05		0.00	1,291,685.05
Total [2] Income Statement		879,812.34	1,291,685.05		0.00	1,291,685.05

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Client: **A119324 - Bear Mountain-Westford House**
Engagement: **MDMC 2022 - Bear Mountain Westford 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	1,600.00	1,600.00
100020	Cash - Operating	18,597.87	19,974.44
100041	Cash Comm AR Accts	5,581.41	10,644.87
Subtotal : None		25,779.28	32,219.31
Total [S6L1.1C1]	Cash and Cash Equivalents	25,779.28	32,219.31
Group : [S6L1.5C1]	Payer Accounts Receivable		
Subgroup : [S6L1.5C1A/ R Self-Pay Patients (Private)]			
100085	AR Private	51,216.65	(12,462.26)
Subtotal [S6L1.5C1A] A/ R Self-Pay Patients (Private)		51,216.65	(12,462.26)
Subgroup : [S6L1.5C1A/R Managed Care Patients (Private)]			
100080	AR Managed Care	489,279.24	509,018.59
Subtotal [S6L1.5C1B] A/R Managed Care Patients (Private)		489,279.24	509,018.59
Subgroup : [S6L1.5C1A/r Medicare Non Managed Care]			
100075	AR Medicare A	396,027.14	219,401.49
100090	AR Medicare B	54,937.04	57,750.97
Subtotal [S6L1.5C1D] A/r Medicare Non Managed Care		450,964.18	277,152.46
Subgroup : [S6L1.5C1A/R Mass Medicaid Non Managed Care]			
100070	AR Medicaid	534,416.85	531,901.11
Subtotal [S6L1.5C1F] A/R Mass Medicaid Non Managed Care		534,416.85	531,901.11
Total [S6L1.5C1]	Payer Accounts Receivable	1,525,876.92	1,305,609.90
Group : [S6L1.6C1]	Less Reserve for Bad Debts		
Subgroup : None			
100105	Allowance - Doubtful Accounts	(225,300.00)	(44,800.00)
Subtotal : None		(225,300.00)	(44,800.00)
Total [S6L1.6C1]	Less Reserve for Bad Debts	(225,300.00)	(44,800.00)
Group : [S6L1.11C1]	Other Receivables		
Subgroup : None			
100052	Resident Trust - Care Cost	260.31	260.31
100060	Resident Trust Fund Advances	600.00	600.00
100095	AR Other	2,916.03	0.00
100449	Federal EE Credit Program	72,007.00	0.00
200069	Patient Refund	859.76	8,751.81
Subtotal : None		76,643.10	9,612.12
Total [S6L1.11C1]	Other Receivables	76,643.10	9,612.12
Group : [S6L1.13C1]	Prepaid Insurance		
Subgroup : None			
100410	Prepaid Insurance	291.69	2,284.97

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