

Client: **A162274 - Bear Mountain-Sudbury LLC**
Engagement: **MDMC 2022 - Bear Mountain-Sudbury LLC**
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	1,500.00	1,500.00		0.00	1,500.00
100020	Cash - Operating	89,958.28	56,279.00		0.00	56,279.00
100029	Cash - Controlled Disb (WIN)	(44,005.41)	(27,033.52)		0.00	(27,033.52)
100050	Patient Funds Account	55,467.11	83,463.23		0.00	83,463.23
100070	AR Medicaid	360,798.47	445,831.89		0.00	445,831.89
100075	AR Medicare A	209,685.99	338,394.74		0.00	338,394.74
100080	AR Managed Care	336,920.68	373,579.30		0.00	373,579.30
100085	AR Private	215,645.96	157,963.05		0.00	157,963.05
100090	AR Medicare B	11,756.76	28,152.67		0.00	28,152.67
100095	AR Other	296.43	114.59		0.00	114.59
100105	Allowance - Doubtful Accounts	(163,850.00)	(370,663.14)		0.00	(370,663.14)
100310	Due To/from Seller	73,746.00	73,746.00		0.00	73,746.00
100317	Due To/from Bear Mt Health	(12,181,943.79)	(17,547,390.89)		0.00	(17,547,390.89)
100318	Due To/from Bear Mt Mgmt	(1,100,455.30)	(1,696,380.76)		0.00	(1,696,380.76)
100326	Capital Improvement Reserve	(420,967.80)	376,093.55		0.00	376,093.55
100327	Due To/from Medicare	(210,338.40)	0.00		0.00	0.00
100350	Due to/fr Bear Mt Andover	257,761.52	247,049.20		0.00	247,049.20
100351	Due to/fr Bear Mt E Longmeadow	16,347.40	13,495.86		0.00	13,495.86
100353	Due to/fr Bear Mt Reading	179,953.83	172,938.24		0.00	172,938.24
100356	Due to/fr Bear Mt W Springfield	0.00	(4,585.30)		0.00	(4,585.30)
100357	Due to/fr Bear Mt Worcester	13,792,644.54	19,813,235.83		0.00	19,813,235.83
100400	Prepaid Expenses	1,578.38	2,458.90		0.00	2,458.90
100410	Prepaid Insurance	2,695.05	2,580.79		0.00	2,580.79
100449	Federal EE Credit Program	0.00	109,274.86		0.00	109,274.86
100450	Other Current Assets	(201,376.61)	(1,077,856.28)		0.00	(1,077,856.28)
100500	Leasehold Improvements	260,067.80	51,670.04		0.00	51,670.04
100510	Furniture Fixtures & Equipment	18,057.84	27,142.06		0.00	27,142.06
100520	Vehicles	13,109.60	13,109.60		0.00	13,109.60
100530	Computer Equip & Software	6,203.75	6,203.75		0.00	6,203.75
100535	Computer Equip - Capital Lease	21,252.28	21,252.28		0.00	21,252.28
100590	Construction-in-Progress	138,965.50	0.00		0.00	0.00
100600	Accum Amort - Leasehold Imp	(18,310.32)	(2,583.54)		0.00	(2,583.54)
100610	Accum Depr - F F & E	(3,657.78)	(7,535.46)		0.00	(7,535.46)
100620	Accum Depr - Vehicles	(3,932.82)	(6,554.70)		0.00	(6,554.70)
100630	Accum Amort - Software	(620.40)	(1,861.20)		0.00	(1,861.20)
100635	Accum Depr - Capital Lse Comp	(6,375.60)	(10,626.00)		0.00	(10,626.00)
100720	Loan Acquisition Costs	0.00	6,250.00		0.00	6,250.00
200000	Accounts Payable	(977,925.86)	(2,017,236.58)		0.00	(2,017,236.58)
200010	Accrued Accounts Payable	(12,360.00)	(45,234.31)		0.00	(45,234.31)
200015	Provider Tax Payable	(47,858.99)	(299,065.64)		0.00	(299,065.64)
200020	Payroll Payable	36,743.23	(107,818.19)		0.00	(107,818.19)
200025	Payroll Taxes Payable	(156,287.42)	(107,584.89)		0.00	(107,584.89)
200026	Vol EE Benefits Payable	1,382.52	1,924.87		0.00	1,924.87
200028	Vol EE 401K Payable	(3,175.65)	(4,386.24)		0.00	(4,386.24)
200029	Vol EE HSA Payable	0.00	(75.00)		0.00	(75.00)
200040	Interest Payable	(5,258.55)	0.00		0.00	0.00
200050	Real Estate Tax Payable	0.00	(16,678.96)		0.00	(16,678.96)
200060	Accrued PTO Benefits	(69,450.35)	(63,260.15)		0.00	(63,260.15)
200065	Payroll Adjustments	15,794.44	18,804.82		0.00	18,804.82
200069	Patient Refund	3,963.90	15,478.61		0.00	15,478.61
200070	Patient Funds Liability	(55,467.11)	(83,463.23)		0.00	(83,463.23)
250100	LT Line Of Credit	(383,548.97)	0.00		0.00	0.00
290100	Deferred Rent	(167,607.00)	(174,187.00)		0.00	(174,187.00)
290200	Deferred Revenue HHS	(399,000.00)	0.00		0.00	0.00
300040	Retained Earnings	(24,562.49)	648,959.26		0.00	648,959.26
Subtotal : None		(536,039.36)	(565,113.99)		0.00	(565,113.99)
Total [1] Balance Sheet		(536,039.36)	(565,113.99)		0.00	(565,113.99)
Group : [2] Income Statement						
Subgroup : None						
3003.7	Medicaid managed care	(1,747.00)	0.00		(7,850.00)	(7,850.00)
				CAIDJE - 1	(7,850.00)	
3003.8	SCO Revenue	(1,179,144.00)	0.00		(1,523,733.00)	(1,523,733.00)
				CAIDJE - 1	(1,523,733.00)	
400000	PVT Room & Board	(516,389.00)	(1,205,421.00)		0.00	(1,205,421.00)
400015	PVT Lab	(280.35)	280.35		0.00	280.35
400020	PVT Pharmacy	(1,133.91)	1,133.91		0.00	1,133.91
400035	PVT Physical Therapy	(3,324.97)	101.47		0.00	101.47
400040	PVT Occupational Therapy	(1,117.07)	(891.13)		0.00	(891.13)
400055	PVT Contractual Allow (R&B)	45,182.50	328,700.21		0.00	328,700.21
400100	MD Room & Board	(5,550,171.00)	(7,888,413.00)		1,531,583.00	(6,356,830.00)
				CAIDJE - 1	1,531,583.00	
400103	MD State Add-On	0.00	(52,650.00)		0.00	(52,650.00)
400115	MD Lab	(175.51)	0.00		0.00	0.00
400120	MD Pharmacy	(4,324.24)	0.00		0.00	0.00
400135	MD Physical Therapy	(1,589.36)	(681.30)		0.00	(681.30)
400140	MD Occupational Therapy	(1,114.77)	(1,946.54)		0.00	(1,946.54)
400145	MD Speech Therapy	0.00	(602.67)		0.00	(602.67)
400155	MD Contractual Allow (R&B)	3,223,804.36	3,957,418.46		0.00	3,957,418.46
400160	MD Contractual Allow (Ancill	7,603.88	2,627.84		0.00	2,627.84

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		12/31/2021	12/31/2022			12/31/2022
400170	MD Revenue Adjustments	(5,980.00)	(7,120.00)		0.00	(7,120.00)
400200	MA Room & Board	(800,638.00)	(1,541,379.00)		0.00	(1,541,379.00)
400205	MA Medical Supplies	(5,445.32)	(7,772.22)		0.00	(7,772.22)
400215	MA Lab	(19,458.99)	(34,836.12)		0.00	(34,836.12)
400220	MA Pharmacy	(56,016.46)	(82,765.97)		0.00	(82,765.97)
400225	MA IV Therapy	(6,377.23)	(11,924.91)		0.00	(11,924.91)
400230	MA X-Ray	(2,733.22)	(5,900.64)		0.00	(5,900.64)
400235	MA Physical Therapy	(281,426.52)	(477,532.43)		0.00	(477,532.43)
400240	MA Occupational Therapy	(273,868.36)	(478,208.15)		0.00	(478,208.15)
400245	MA Speech Therapy	(112,600.05)	(224,457.94)		0.00	(224,457.94)
400246	MA Nursing	(455,589.61)	(653,264.37)		0.00	(653,264.37)
400255	MA Contractual Allow (R&B)	619,921.08	1,183,617.67		0.00	1,183,617.67
400260	MA Contractual Allow (Ancill	86,012.47	28,150.86		0.00	28,150.86
400269	MA Sequester	(284.97)	24,961.49		0.00	24,961.49
400270	MA Revenue Adjustments	(187.00)	0.00		0.00	0.00
400272	M MA Room & Board	(793,110.75)	(865,064.22)		0.00	(865,064.22)
400274	M MA Lab	(8,469.87)	(8,854.52)		0.00	(8,854.52)
400275	M MA Pharmacy	(12,815.53)	(26,051.71)		0.00	(26,051.71)
400276	M MA IV Therapy	(5,105.50)	(220.97)		0.00	(220.97)
400278	M MA X-Ray	(385.00)	(1,677.00)		0.00	(1,677.00)
400279	M MA Physical Therapy	(50,073.00)	(43,422.77)		0.00	(43,422.77)
400280	M MA Occuational Therapy	(52,833.90)	(53,096.91)		0.00	(53,096.91)
400281	M MA Speech Therapy	(12,117.92)	(18,780.57)		0.00	(18,780.57)
400285	M MA Medical Supplies	(127.51)	0.00		0.00	0.00
400286	M MA Nursing	(9,577.73)	(1,317.36)		0.00	(1,317.36)
400288	M MA Contractual Allow (R&B)	55,398.83	(14,859.53)		0.00	(14,859.53)
400289	M MA Contractual Allow (Anci	111,642.25	148,914.18		0.00	148,914.18
400300	H Room & Board	(9,160.00)	(2,240.00)		0.00	(2,240.00)
400335	H Physical Therapy	(89.64)	0.00		0.00	0.00
400340	H Occupational Therapy	(268.09)	(535.61)		0.00	(535.61)
400355	H Contractual Allow (R&B)	2,473.30	790.05		0.00	790.05
400400	MG Room & Board	(151,094.00)	(103,384.00)		0.00	(103,384.00)
400405	MG Medical Supplies	(4,832.28)	106.25		0.00	106.25
400415	MG Lab	(21,966.70)	(16,814.46)		0.00	(16,814.46)
400420	MG Pharmacy	(44,850.42)	(50,165.91)		0.00	(50,165.91)
400425	MG IV Therapy	(7,426.14)	(4,344.98)		0.00	(4,344.98)
400427	MG Oxygen	(359.43)	0.00		0.00	0.00
400430	MG X-Ray	(4,894.56)	(1,521.25)		0.00	(1,521.25)
400435	MG Physical Therapy	(133,369.19)	(97,599.53)		0.00	(97,599.53)
400440	MG Occupational Therapy	(142,630.14)	(150,217.15)		0.00	(150,217.15)
400445	MG Speech Therapy	(29,227.74)	(35,982.53)		0.00	(35,982.53)
400455	MG Contractual Allow (R&B)	15,155.78	18,999.19		0.00	18,999.19
400460	MG Contractual Allow (Ancill	339,227.04	258,112.16		0.00	258,112.16
400635	MB Physical Therapy	(15,913.86)	(19,856.97)		0.00	(19,856.97)
400640	MB Occupational Therapy	(31,388.48)	(47,068.47)		0.00	(47,068.47)
400645	MB Speech Therapy	(3,048.23)	(10,287.05)		0.00	(10,287.05)
400660	MB Contractual Allow (Ancill	10,824.46	16,202.09		0.00	16,202.09
400669	MB Sequester	0.00	601.63		0.00	601.63
400855	Grant Revenue	(212,789.93)	(653,318.14)		0.00	(653,318.14)
400856	Loan Forgiveness PPP	(1,009,800.00)	0.00		0.00	0.00
400860	Miscellaneous Revenue	(8,654.41)	(11,924.70)		0.00	(11,924.70)
400861	COVID Testing Revenue	(102,979.59)	(160,161.18)		0.00	(160,161.18)
400870	Interest Income	(574.89)	(25,185.78)		0.00	(25,185.78)
500010	Salaries - Administrator	120,607.56	134,597.13		0.00	134,597.13
500025	Salaries - Clinical/Nurse Lia	0.00	(114.37)		0.00	(114.37)
500035	Salaries - AR Corporate	67,901.76	65,403.39		0.00	65,403.39
500040	Salaries - Business Office	122,235.55	110,465.15		0.00	110,465.15
500050	Salaries - Admissions	75,399.14	37,337.75		0.00	37,337.75
500060	Salaries - Staffing Admin	2,444.75	(2,890.82)		0.00	(2,890.82)
500150	Advertising - Help Wanted	2,823.26	2,021.57		0.00	2,021.57
500160	Auto Expenses	6,044.79	0.00		0.00	0.00
500180	Travel & Mileage	3,591.02	3,514.39		0.00	3,514.39
500200	Bank Charges	6,537.14	6,536.00		0.00	6,536.00
500220	Payroll Processing Fees - ADP	16,058.51	25,963.84		0.00	25,963.84
500240	Dues & Subscriptions	33,073.22	38,472.03		0.00	38,472.03
500260	Office Supplies	7,555.32	8,112.88		0.00	8,112.88
500280	Postage	2,646.80	2,012.59		0.00	2,012.59
500300	Printing	180.00	0.00		0.00	0.00
500310	Rental Of Office Equipment	28,831.53	20,143.45		0.00	20,143.45
500320	Accounting Fees	5,775.00	17,548.24		0.00	17,548.24
500330	Contract Svcs - Office	58,105.72	68,073.99		0.00	68,073.99
500332	Contract Svcs - IT Support	18,358.41	14,508.27		0.00	14,508.27
500340	Legal Fees	23,209.09	20,569.85		0.00	20,569.85
500350	Charitable Contributions	0.00	500.00		0.00	500.00
500360	Consulting Other	15,073.62	95,645.02		0.00	95,645.02
500400	Business License Fees	520.00	520.00		0.00	520.00
500420	Licenses & Permits	2,038.36	2,251.00		0.00	2,251.00
500440	Telephone	30,434.00	31,929.64		0.00	31,929.64
500450	Insurance - Non Property	157,287.80	114,076.32		0.00	114,076.32
500460	Meetings & Seminars	145.25	373.74		0.00	373.74
500480	Advertising - Promotional	2,024.01	808.29		0.00	808.29
500485	Business Development	4,191.11	3,747.23		0.00	3,747.23
500490	Fines & Penalties	0.00	6,500.00		0.00	6,500.00

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		12/31/2021	12/31/2022			12/31/2022
500495	Bad Debt	80,000.00	146,000.00		0.00	146,000.00
500510	Taxes - Real Estate	102,242.02	100,073.76		0.00	100,073.76
500520	Taxes - Personal Property	4,968.64	4,987.55		0.00	4,987.55
500530	Insurance - Property	23,818.41	19,102.92		0.00	19,102.92
500551	Provider Tax	365,969.36	474,295.95		0.00	474,295.95
500800	Management Fee	382,192.00	436,501.00		0.00	436,501.00
500900	Rent Expense - Building	254,025.00	315,865.14		0.00	315,865.14
500905	SL Rent	54,194.00	6,580.00		0.00	6,580.00
501100	Deprec - FF&E	2,473.86	3,877.68		0.00	3,877.68
501300	Deprec - Leasehold Improvmnts	15,656.88	(15,726.78)		0.00	(15,726.78)
501350	Deprec - Vehicle	2,621.88	2,621.88		0.00	2,621.88
501400	Amort - Computers	620.40	1,240.80		0.00	1,240.80
501410	Deprec - Capital Lse Computers	5,667.18	4,250.40		0.00	4,250.40
502000	Interest Working Capital	59,363.76	55,615.01		0.00	55,615.01
502150	Interest Other	971.53	22,053.61		0.00	22,053.61
503200	(Gain) Loss Payables	0.00	(1,565.61)		0.00	(1,565.61)
510003	Benefits Expense - PTO ETO	(30,064.26)	(6,190.20)		0.00	(6,190.20)
510010	Payroll Taxes - FICA	289,275.67	429,292.81		0.00	429,292.81
510020	Payroll Taxes - FUTA	4,835.41	5,251.80		0.00	5,251.80
510030	Payroll Taxes - SUTA	17,832.26	29,421.90		0.00	29,421.90
510040	Workers' Compensation	153,241.27	93,746.53		0.00	93,746.53
510050	Group Health Insurance	295,255.40	355,387.79		0.00	355,387.79
510080	Employ Benes - Non Payroll	6,419.22	9,062.49		0.00	9,062.49
510100	Employee Disability Ins	7,605.88	7,629.77		0.00	7,629.77
510105	Employee Pers Fam Med Lve Ins	24,083.08	17,399.15		0.00	17,399.15
510110	Pre Employment EE Costs	976.50	146.50		0.00	146.50
520010	Salaries - Food Serv Dir	45,764.90	62,156.67		0.00	62,156.67
520020	Salaries - Cooks	112,101.88	108,046.27		0.00	108,046.27
520030	Salaries - Dietary Aides	152,668.16	224,849.82		0.00	224,849.82
520040	Salaries - Dietician	38,166.00	36,788.76		0.00	36,788.76
520100	Raw Food	126,476.92	228,339.28		0.00	228,339.28
520120	Food Supplements	16,270.92	20,333.44		0.00	20,333.44
520140	Dietary Supplies	23,983.82	49,030.05		0.00	49,030.05
520160	Contract Svcs - Dietary	1,800.50	4,470.46		0.00	4,470.46
530010	Salaries - Houskpg Supv	42,398.95	38,670.67		0.00	38,670.67
530020	Salaries - Houskpg Staff	186,675.33	224,839.33		0.00	224,839.33
530100	Salaries - Housekpg Floor Care	0.00	(13.59)		0.00	(13.59)
530120	Housekeeping Supplies	30,788.83	7,075.13		0.00	7,075.13
540020	Salaries - Laundry Staff	60,263.17	55,827.66		0.00	55,827.66
540100	Laundry Supplies	2,168.49	3,279.54		0.00	3,279.54
540120	Contract Svcs - Laundry	4,148.10	0.00		0.00	0.00
540140	Linens Purchases	5,113.34	6,591.00		0.00	6,591.00
550010	Salaries - Maint Supervisor	67,333.98	49,785.43		0.00	49,785.43
550020	Salaries - Maintenance Staff	36,359.12	49,430.67		0.00	49,430.67
550100	Maintenance Supplies	22,434.81	20,004.05		0.00	20,004.05
550110	Repairs & Maintenance	50,540.86	75,454.70		0.00	75,454.70
550120	Contract Svcs Maintenance	24,438.10	46,089.63		0.00	46,089.63
550130	Minor Equipment	0.00	597.66		0.00	597.66
550140	Pest Control	3,442.00	4,625.63		0.00	4,625.63
550145	Contract Svcs - Landscaping/S	17,391.88	29,905.75		0.00	29,905.75
550150	Gas & Electric	187,126.87	227,705.64		0.00	227,705.64
550160	Fuel Oil	20.00	0.00		0.00	0.00
550170	Cable TV	41,077.65	36,642.43		0.00	36,642.43
550180	Water & Sewer	64,413.69	77,130.55		0.00	77,130.55
550190	Trash Removal	38,805.48	40,101.01		0.00	40,101.01
560010	Salaries - DNS	120,055.12	114,536.56		0.00	114,536.56
560020	Salaries - ADNS	61,992.11	91,793.69		0.00	91,793.69
560030	Salaries - RN Nursing Supervi	46,056.38	(11,569.97)		0.00	(11,569.97)
560040	Salaries - Nursing Scheduler	43,264.88	38,078.29		0.00	38,078.29
560050	Salaries - Unit Coordinator	18,976.06	2,360.67		0.00	2,360.67
560060	Salaries - MDS Coordinator	126,768.88	108,947.72		0.00	108,947.72
560080	Salaries - Central Supl Clerk	4,366.38	(889.50)		0.00	(889.50)
560090	Salaries - Medical Records	1,919.20	18,075.22		0.00	18,075.22
562020	Salaries - RN	203,492.10	384,869.57		0.00	384,869.57
562030	Salaries - LPN	825,901.59	1,047,615.58		0.00	1,047,615.58
562032	Salaries - MMQ	44,627.96	19,888.89		0.00	19,888.89
562040	Salaries - CNA	1,078,728.04	1,524,478.13		0.00	1,524,478.13
562060	Salaries - Neuro Nursing Assi	4,324.66	8,400.82		0.00	8,400.82
562100	Medical Supplies	96,406.97	82,386.48		0.00	82,386.48
562101	Covid Medical Supplies	6,142.46	0.00		0.00	0.00
562120	Diapers/Disposables	17,689.18	25,661.34		0.00	25,661.34
562140	Tube Feeding (Non Part B)	2,271.34	2,934.77		0.00	2,934.77
562160	Oxygen Supplies	11,269.56	10,279.31		0.00	10,279.31
562180	Contract Svcs - Nursing	100,004.64	143,346.07		0.00	143,346.07
564100	Contract Svcs - Pharmacy	8,063.00	25,287.20		0.00	25,287.20
564120	Over The Counter Drugs	12,227.08	13,960.15		0.00	13,960.15
564140	Prescription Drugs	129,066.51	182,376.16		0.00	182,376.16
566010	I.V. Therapy/RT Exp	13,378.89	12,735.40		0.00	12,735.40
566030	Contract Svcs - Med Director	25,500.00	26,000.00		0.00	26,000.00
566070	Contract Svcs - Soc Services	30,470.71	3,313.35		0.00	3,313.35
566120	Contract Svcs -Medical Records	781.00	0.00		0.00	0.00
566140	Patient Transportation	85,819.67	54,320.71		0.00	54,320.71
566160	Med Equip Rental	62,674.14	31,148.16		0.00	31,148.16

Client: **A162274 - Bear Mountain-Sudbury LLC**
Engagement: **MDMC 2022 - Bear Mountain-Sudbury LLC**
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
566180	Patient Expenses	89.49	238.43		0.00	238.43
566190	Lab Fees	58,730.25	68,613.76		0.00	68,613.76
566191	Lab Fees COVID	77,340.00	0.00		0.00	0.00
566200	X-Ray Services	8,618.53	10,880.24		0.00	10,880.24
566210	Patient Consolidated Billing	899.00	10,899.91		0.00	10,899.91
570010	Salaries - Dir Rehab	7,611.25	26,372.77		0.00	26,372.77
570040	Contract Svcs - Rehab	261,104.28	27,864.46		0.00	27,864.46
570050	Salaries - PT	17,397.78	14,250.52		0.00	14,250.52
570055	Salaries - PT Aides	11,990.94	94,704.21		0.00	94,704.21
570060	Physical Therapy Supplies	1,599.53	2,625.05		0.00	2,625.05
570070	Salaries - ST Staff	0.00	44,588.39		0.00	44,588.39
570090	Salaries - OT	13,316.01	72,037.98		0.00	72,037.98
570100	Salaries - COTA	13,435.16	56,688.64		0.00	56,688.64
570160	Respiratory Therapy Supplies	102.00	0.00		0.00	0.00
580010	Salaries - Activities Director	57,098.14	58,073.24		0.00	58,073.24
580020	Salaries - Activities -Staff	62,985.76	54,027.14		0.00	54,027.14
580100	Activities Supplies	275.53	655.67		0.00	655.67
580120	Contract Svcs - Entertainment	575.00	2,325.00		0.00	2,325.00
590010	Salaries - Social Svc Dir	35,577.49	39,658.10		0.00	39,658.10
590020	Salaries - Social Svc Staff	29,348.28	75,972.50		0.00	75,972.50
Subtotal : None		536,039.36	565,113.99		0.00	565,113.99
Total [2] Income Statement		536,039.36	565,113.99		0.00	565,113.99

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Client: **A162274 - Bear Mountain-Sudbury LLC**
Engagement: **MDMC 2022 - Bear Mountain-Sudbury LLC**
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	1,500.00	1,500.00
100020	Cash - Operating	56,279.00	89,958.28
100029	Cash - Controlled Disb (WIN)	(27,033.52)	(44,005.41)
Subtotal : None		30,745.48	47,452.87
Total [S6L1.1C1]	Cash and Cash Equivalents	30,745.48	47,452.87
Group : [S6L1.5C1]	Payer Accounts Receivable		
Subgroup : [S6L1.5C1A/ R Self-Pay Patients (Private)]			
100085	AR Private	157,963.05	215,645.96
Subtotal [S6L1.5C1A] A/ R Self-Pay Patients (Private)		157,963.05	215,645.96
Subgroup : [S6L1.5C1A/R Managed Care Patients (Private)]			
100080	AR Managed Care	373,579.30	336,920.68
Subtotal [S6L1.5C1B] A/R Managed Care Patients (Private)		373,579.30	336,920.68
Subgroup : [S6L1.5C1A/r Medicare Non Managed Care]			
100075	AR Medicare A	338,394.74	209,685.99
100090	AR Medicare B	28,152.67	11,756.76
Subtotal [S6L1.5C1D] A/r Medicare Non Managed Care		366,547.41	221,442.75
Subgroup : [S6L1.5C1A/R Mass Medicaid Non Managed Care]			
100070	AR Medicaid	445,831.89	360,798.47
Subtotal [S6L1.5C1F] A/R Mass Medicaid Non Managed Care		445,831.89	360,798.47
Total [S6L1.5C1]	Payer Accounts Receivable	1,343,921.65	1,134,807.86
Group : [S6L1.6C1]	Less Reserve for Bad Debts		
Subgroup : None			
100105	Allowance - Doubtful Accounts	(370,663.14)	(163,850.00)
Subtotal : None		(370,663.14)	(163,850.00)
Total [S6L1.6C1]	Less Reserve for Bad Debts	(370,663.14)	(163,850.00)
Group : [S6L1.8C1]	Receivable from Affiliates/Related Parties		
Subgroup : None			
100317	Due To/from Bear Mt Health	(17,547,390.89)	(12,181,943.79)
100318	Due To/from Bear Mt Mgmt	(1,696,380.76)	(1,100,455.30)
100326	Capital Improvment Reserve	376,093.55	(420,967.80)
100327	Due To/from Medicare	0.00	(210,338.40)
100350	Due to/fr Bear Mt Andover	247,049.20	257,761.52
100351	Due to/fr Bear Mt E Longmeadow	13,495.86	16,347.40
100353	Due to/fr Bear Mt Reading	172,938.24	179,953.83
100356	Due to/fr Bear Mt W Springfiel	(4,585.30)	0.00
100357	Due to/fr Bear Mt Worcester	19,813,235.83	13,792,644.54
Subtotal : None		1,374,455.73	333,002.00
Total [S6L1.8C1]	Receivable from Affiliates/Related Parties	1,374,455.73	333,002.00
Group : [S6L1.11C1]	Other Receivables		
Subgroup : None			
100095	AR Other	114.59	296.43
100310	Due To/from Seller	73,746.00	73,746.00
100449	Federal EE Credit Program	109,274.86	0.00
200069	Patient Refund	15,478.61	3,963.90
Subtotal : None		198,614.06	78,006.33
Total [S6L1.11C1]	Other Receivables	198,614.06	78,006.33
Group : [S6L1.13C1]	Prepaid Insurance		
Subgroup : None			
100410	Prepaid Insurance	2,580.79	2,695.05
Subtotal : None		2,580.79	2,695.05
Total [S6L1.13C1]	Prepaid Insurance	2,580.79	2,695.05
Group : [S6L1.15C1]	Other Prepaid Expenses		

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