

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:02 - MGT Gorupings Report**

Account	Description	CAID 12/31/2022	PP-1 12/31/2021
Group : [1025.0]	Cash & Equiviliant		
Subgroup : None			
100020	Cash - Operating	51,653.35	112,164.23
100023	Cash - Merrill Lynch	40,602.89	40,902.02
100026	Cash - Operating#2	320.81	320.81
Subtotal : None		92,577.05	153,387.06
Total [1025.0]	Cash & Equiviliant	92,577.05	153,387.06
Group : [1180.0]	A/R- Affiliates/Related Parties		
Subgroup : None			
100317	Due To/from Bear Mtn Health	(37,217,787.74)	(21,316,638.31)
100338	Due to/fr Bear Mtn 148 Op	415,009.01	415,009.01
100339	Due to/fr Bear Mtn 320 Op	1,809,303.81	1,399,554.65
100340	Due to/fr Bear Mt Mattapan	1,838,549.66	1,163,434.36
100341	Due to/fr Bear Mt Parkway	2,604,099.26	1,881,391.95
100342	Due to/fr Bear Mt W Roxbury	1,509,701.01	1,093,512.48
100343	Due to/fr Bear Mt Fall River	3,177,063.65	1,447,494.45
100344	Due to/fr Bear Mt Franklin	1,589,262.92	935,569.25
100345	Due to/fr Bear Mt Hanover	1,779,372.91	1,261,375.10
100346	Due to/fr Bear Mt Newburyport	1,118,621.65	745,647.11
100347	Due to/fr Bear Mt Swansea	2,429,023.71	1,291,459.17
100348	Due to/fr Bear Mt Stoughton	1,797,554.72	1,089,983.02
100350	Due to/fr Bear Mt Andover	2,118,364.57	1,344,477.10
100351	Due to/fr Bear Mt E Longmeadow	2,615,720.49	1,546,264.45
100352	Due to/fr Bear Mt Lowell	2,220,674.26	1,355,523.83
100353	Due to/fr Bear Mt Reading	2,967,279.62	1,806,222.62
100354	Due to/fr Bear Mt Springfield	3,196,259.33	2,107,435.02
100355	Due to/fr Bear Mt Sudbury	1,696,380.76	1,100,455.30
100356	Due to/fr Bear Mt W Springfield	3,236,191.49	2,070,410.09
100357	Due to/fr Bear Mt Worcester	4,258,953.17	2,618,613.46
100359	Due to/fr Bear Mt No Andover	1,675,791.70	440,140.67
100360	Due to/fr Bear Mt Westford	988,394.25	329,621.26
100392	Due To/From Windham	448,161.03	346,442.03
100393	Due To/From Norwich	38,699.38	38,699.38
100394	Due To/From JACC Mgmt	(1,666,181.26)	(1,668,614.98)
100397	Due to/fr JDS Holdings	80.00	0.00
Subtotal : None		6,644,543.36	4,843,482.47
Total [1180.0]	A/R- Affiliates/Related Parties	6,644,543.36	4,843,482.47
Group : [1310.0]	Other Current Assets		
Subgroup : None			
100400	Prepaid Expenses	8,135.96	321.33
100410	Prepaid Insurance	5,112.87	1,005.47
100449	Federal EE Credit Program	86,258.39	0.00
100700	Deposits	(3,683.97)	0.00
100701	Security Deposit Building	2,000.00	2,000.00
Subtotal : None		97,823.25	3,326.80
Total [1310.0]	Other Current Assets	97,823.25	3,326.80
Group : [1651.1]	Equipment Costs		
Subgroup : None			
100510	Furniture Fixtures & Equipment	16,023.09	16,023.09
Subtotal : None		16,023.09	16,023.09
Total [1651.1]	Equipment Costs	16,023.09	16,023.09
Group : [1652.2]	A/D-Equipment		
Subgroup : None			
100610	Accum Depr - F F & E	(4,954.50)	(1,710.72)
Subtotal : None		(4,954.50)	(1,710.72)
Total [1652.2]	A/D-Equipment	(4,954.50)	(1,710.72)
Group : [2020.0]	A/P-Trade		
Subgroup : None			
200000	Accounts Payable	(100,407.45)	(101,514.02)
Subtotal : None		(100,407.45)	(101,514.02)
Total [2020.0]	A/P-Trade	(100,407.45)	(101,514.02)

Group : [2030.0]	A/P-Acrued Expenses		
Subgroup : None			
200030	Management Fees Payable	(781,274.00)	(781,274.00)
Subtotal : None		(781,274.00)	(781,274.00)
Total [2030.0]	A/P-Acrued Expenses	(781,274.00)	(781,274.00)
Group : [2130.0]	Banks		
Subgroup : None			
200108	Note Payable Auto	(31,105.92)	(42,084.48)
Subtotal : None		(31,105.92)	(42,084.48)
Total [2130.0]	Banks	(31,105.92)	(42,084.48)
Group : [2190.0]	Accued Salaries		
Subgroup : None			
200020	Payroll Payable	(449,969.03)	(470,337.13)
200060	Accrued PTO Benefits	(360,842.29)	(378,884.66)
200065	Payroll Adjustments	(11,426.17)	(13,676.88)
Subtotal : None		(822,237.49)	(862,898.67)
Total [2190.0]	Accued Salaries	(822,237.49)	(862,898.67)
Group : [2210.0]	Accrued Employee Taxes Payable		
Subgroup : None			
200025	Payroll Taxes Payable	(248,812.56)	(294,772.07)
Subtotal : None		(248,812.56)	(294,772.07)
Total [2210.0]	Accrued Employee Taxes Payable	(248,812.56)	(294,772.07)
Group : [2220.0]	Other Payroll Liabilities		
Subgroup : None			
200026	Vol EE Benefits Payable	3,365.07	0.00
200029	Vol EE HSA Payable	(20.00)	0.00
Subtotal : None		3,345.07	0.00
Total [2220.0]	Other Payroll Liabilities	3,345.07	0.00
Group : [2540.0]	Partnership/Member(LLC) Drawings		
Subgroup : None			
300005	Distributions - Partners	2,323,750.00	1,202,500.00
Subtotal : None		2,323,750.00	1,202,500.00
Total [2540.0]	Partnership/Member(LLC) Drawings	2,323,750.00	1,202,500.00
			1,121,250.00
Group : [2650.0]	Retained Earnings		
Subgroup : None			
300040	Retained Earnings	(4,134,465.46)	(583,005.11)
Subtotal : None		(4,134,465.46)	(583,005.11)
Total [2650.0]	Retained Earnings	(4,134,465.46)	(583,005.11)
Group : [3630.0]	Nursing Facility Income		
Subgroup : None			
400762	Mgmt Fee Revenue - Windham	(102,746.00)	(188,454.00)
400764	Mgmt Fee Revenue - BM MAT	(441,071.00)	(312,455.00)
400765	Mgmt Fee Revenue - BM PKY	(566,341.00)	(562,192.00)
400766	Mgmt Fee Revenue - BM WROX	(382,910.00)	(329,825.00)
400768	Mgmt Fee Revenue - BM 320 TH	(519,691.00)	(550,275.00)
400775	Mgmt Fee Revenue - Premier	(2,335,197.00)	(2,550,065.00)
400776	Mgmt Fee Revenue Wingate	(4,399,616.00)	(4,255,379.00)
400777	Mgmt Fee Revenue Prescott West	(1,284,264.00)	(621,306.00)
Subtotal : None		(10,031,836.00)	(9,369,951.00)
Total [3630.0]	Nursing Facility Income	(10,031,836.00)	(9,369,951.00)
Group : [3650.0]	Other Income		
Subgroup : None			
400856	Loan Forgiveness PPP	0.00	(831,318.82)
400860	Miscellaneous Revenue	(95,525.00)	(4,470.72)
400870	Interest Income	(5,170.32)	(27.26)
Subtotal : None		(100,695.32)	(835,816.80)
Total [3650.0]	Other Income	(100,695.32)	(835,816.80)
Group : [9317.1]	Clerical, Bookkeeping & Other Admin Salaries		
Subgroup : None			
500020	Salaries - Admin Staff	802,457.15	676,362.40
500030	Salaries - Finance	811,376.62	1,057,689.24
500035	Salaries - AR Corporate	484,279.37	530,375.68
500040	Salaries - Business Office	53,863.82	91,564.20
500050	Salaries - Admissions	401,617.50	314,501.89

500060	Salaries - Staffing Admin	335,647.74	338,927.60
530010	Salaries - Houskpg Supv	57,354.01	62,143.19
550010	Salaries - Maint Supervisor	211,766.44	229,132.98
550020	Salaries - Maintenance Staff	448,560.23	172,996.11
Subtotal : None		3,606,922.88	3,473,693.29
Total [9317.1]	Clerical, Bookkeeping & Other Admin Salaries	3,606,922.88	3,473,693.29

Group : [9379.5]
Subgroup : None
Other Admin & General

500150	Advertising - Help Wanted	1,100.00	1,200.13	139,018.26	N/A
500160	Auto Expenses	3,456.27	1,566.42		
500180	Travel & Mileage	122,509.27	66,114.23		
500182	Business Meals	6,527.54	7,510.52		
500200	Bank Charges	19,778.24	39,212.54		
500220	Payroll Processing Fees - ADP	64,875.79	30,389.22		
500240	Dues & Subscriptions	28,226.14	24,005.37		
500260	Office Supplies	6,717.93	8,476.83		
500280	Postage	5,696.93	8,048.40		
500320	Accounting Fees	15,290.54	20,449.99		
500330	Contract Svcs - Office	36,873.14	16,692.41		
500360	Consulting Other	32,681.06	100,284.52		
500400	Business License Fees	5,292.56	11,027.13		
500420	Licenses & Permits	4,231.00	75.00		
500440	Telephone	30,167.14	23,712.24		
500450	Insurance - Non Property	4,744.00	2,513.69		
500460	Meetings & Seminars	6,091.15	3,159.95		
500490	Fines & Penalties	0.00	413.18		
562100	Medical Supplies	434.03	737.05		
570060	Physical Therapy Supplies	0.00	135.11		
Subtotal : None		394,692.73	365,723.93		
Total [9379.5]	Other Admin & General	394,692.73	365,723.93		

Group : [9392.0]
Subgroup : None
Maintenance & Other Property Expense

530020	Salaries - Houskpg Staff	(29.83)	686.08		
530140	Contract Svcs - Housekeeping	1,200.00	200.00		
540100	Laundry Supplies	4,217.50	0.00		
550100	Maintenance Supplies	13,606.77	28,666.49		
550110	Repairs & Maintenance	2,270.16	549.75		
550120	Contract Svcs Maintenance	9,222.79	7,506.40		
550145	Contract Svcs - Landscaping/S	7,421.11	0.00		
550150	Gas & Electric	5,639.07	5,521.03		
550160	Fuel Oil	1,343.95	1,804.02		
550170	Cable TV	3.99	0.00		
550180	Water & Sewer	151.08	211.26		
Subtotal : None		45,046.59	45,145.03		
Total [9392.0]	Maintenance & Other Property Expense	45,046.59	45,145.03		

Group : [9935.2]
Subgroup : None
Non-Allowable Admin & Genral Expenses

500340	Legal Fees	31,968.03	997.00		
500480	Advertising - Promotional	38,486.29	29,308.78		
500800	Management Fee	0.00	160,450.00		
502000	Interest Working Capital	0.00	5,141.61		
502150	Interest Other	3,918.62	3,779.49		
Subtotal : None		74,372.94	199,676.88		
Total [9935.2]	Non-Allowable Admin & Genral Expenses	74,372.94	199,676.88		

Group : [9323.3]
Subgroup : None
Director of Nursing Salaries

560030	Salaries - RN Nursing Supervi	7,969.62	0.00		
562020	Salaries - RN	(2,235.57)	7,449.21		
562030	Salaries - LPN	22,287.61	20,634.18		
562040	Salaries - CNA	8,376.64	12,225.59		
Subtotal : None		36,398.30	40,308.98		
Total [9323.3]	Director of Nursing Salaries	36,398.30	40,308.98		

Group : [9323.1]
Subgroup : None
Quality Assurance Professional Salaries

500025	Salaries - ClinicalNurse Lias	387,010.00	271,848.73		
500027	Salaries - ClinicalAdmin Other	780,975.03	820,846.44		
560100	Salaries - Infection Control	175,806.95	180,139.55		
590010	Salaries - Social Svc Dir	123,680.66	135,569.80		
Subtotal : None		1,467,472.64	1,408,404.52		

Total [9323.1]	Quality Assurance Professional Salaries	1,467,472.64	1,408,404.52
Group : [9323.5]	Indirect Restorative Therapy Salaries		
Subgroup : None			
570010	Salaries - Dir Rehab	380,049.30	154,208.39
570050	Salaries - PT	90,732.49	0.00
570090	Salaries - OT	27,195.00	0.00
Subtotal : None		497,976.79	154,208.39
Total [9323.5]	Indirect Restorative Therapy Salaries	497,976.79	154,208.39
Group : [9323.4]	Dietician Salaries		
Subgroup : None			
520010	Salaries - Food Serv Dir	0.00	35,959.88
Subtotal : None		0.00	35,959.88
Total [9323.4]	Dietician Salaries	0.00	35,959.88
Group : [CLA-4412]	Payroll Taxes		
Subgroup : None			
510010	Payroll Taxes - FICA	426,852.68	366,726.31
510020	Payroll Taxes - FUTA	5,134.16	3,474.69
510030	Payroll Taxes - SUTA	39,023.20	28,484.18
Subtotal : None		471,010.04	398,685.18
Total [CLA-4412]	Payroll Taxes	471,010.04	398,685.18
Group : [CLA-4427]	Health/Life Insurance		
Subgroup : None			
510050	Group Health Insurance	427,949.88	224,827.14
510100	Employee Disability Ins	12,850.42	22,339.20
Subtotal : None		440,800.30	247,166.34
Total [CLA-4427]	Health/Life Insurance	440,800.30	247,166.34
Group : [CLA-4439]	Benefits Other		
Subgroup : None			
510003	Benefits Expense - PTO ETO	(18,042.37)	167,569.14
510070	Retirement Plan Expenses	12,632.93	6,675.00
510080	Employ Benes - Non Payroll	13,999.55	28,340.29
510105	Employee Pers Fam Med Lve Ins	261.78	35,579.05
510110	Pre Employment EE Costs	568.50	401.63
Subtotal : None		9,420.39	238,565.11
Total [CLA-4439]	Benefits Other	9,420.39	238,565.11
Group : [9388.8]	Depreciation Equipment		
Subgroup : None			
501100	Deprec - FF&E	3,243.78	570.24
Subtotal : None		3,243.78	570.24
Total [9388.8]	Depreciation Equipment	3,243.78	570.24
Group : [9380.0]	Real Estate Taxes		
Subgroup : None			
500510	Taxes - Real Estate	0.00	1,845.91
Subtotal : None		0.00	1,845.91
Total [9380.0]	Real Estate Taxes	0.00	1,845.91
Group : [9380.1]	Personal Property Taxes		
Subgroup : None			
500520	Taxes - Personal Property	234.12	762.75
Subtotal : None		234.12	762.75
Total [9380.1]	Personal Property Taxes	234.12	762.75
Group : [9380.5]	Insurance: Building. Building Improvements, Equipment		
Subgroup : None			
500530	Insurance - Property	1,327.95	10,267.54
Subtotal : None		1,327.95	10,267.54
Total [9380.5]	Insurance: Building. Building Improvements, Equipment	1,327.95	10,267.54
Group : [9382.1]	Other Equipment Rent		
Subgroup : None			
500310	Rental Of Office Equipment	1,205.81	967.76
550130	Minor Equipment	637.46	805.38
Subtotal : None		1,843.27	1,773.14
Total [9382.1]	Other Equipment Rent	1,843.27	1,773.14
Group : [9382.2]	Property Rent (Unrelated Party)		
Subgroup : None			

500900	Rent Expense - Building	26,964.16	31,550.34
Subtotal : None		26,964.16	31,550.34
Total [9382.2]	Property Rent (Unrelated Party)	26,964.16	31,550.34
	NET (INCOME) LOSS	0.00	0.00
	Sum of Account Groups	0.00	0.00

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