

Client: **A162288 - Bear Mountain Andover LLC**
Engagement: **MDMC 2023 - Bear Mountain Andover LLC**
Period Ending: **12/31/2023**
Trial Balance: **T-01 - Master TB**
Workpaper: **T-01 - MCD SNF-CR TB Report**

Account	Description	PP-1	FS	JE Ref #	CAIDJE	CAID
		12/31/2022	12/31/2023			12/31/2023
Group : [1] Balance Sheet						
Subgroup : None						
100010	Petty Cash	1,500.00	1,500.00		0.00	1,500.00
100020	Cash - Operating	98,927.63	50,094.79		0.00	50,094.79
100029	Cash - Controlled Disb (WIN)	(23,520.66)	(74,407.05)		0.00	(74,407.05)
100031	Cash Gov't AR Accounts	45,792.20	0.00		0.00	0.00
100041	Cash Comm'l AR Accts	2,955.00	0.00		0.00	0.00
100050	Patient Funds Account	16,707.85	25,433.63		0.00	25,433.63
100070	AR Medicaid	725,211.45	834,870.38		0.00	834,870.38
100075	AR Medicare A	523,306.45	396,975.46		0.00	396,975.46
100080	AR Managed Care	594,084.25	467,704.43		0.00	467,704.43
100085	AR Private	291,653.49	191,445.47		0.00	191,445.47
100090	AR Medicare B	37,749.27	58,231.18		0.00	58,231.18
100095	AR Other	205.60	654.50		0.00	654.50
100105	Allowance - Doubtful Accounts	(708,700.00)	(218,843.73)		0.00	(218,843.73)
100310	Due To/from Seller	37,107.58	37,107.58		0.00	37,107.58
100317	Due To/from Bear Mt Health	(17,598,670.53)	5,401,477.52		0.00	5,401,477.52
100318	Due To/from Bear Mt Mgmt	(2,118,364.57)	(2,962,151.58)		0.00	(2,962,151.58)
100320	Due To/from Medicaid	0.00	(132,273.47)		0.00	(132,273.47)
100351	Due to/fr Bear Mt E Longmeadow	(16,221.62)	0.00		0.00	0.00
100352	Due to/fr Bear Mt Lowell	3,414.35	0.00		0.00	0.00
100353	Due to/fr Bear Mt Reading	(52,535.64)	0.00		0.00	0.00
100355	Due to/fr Bear Mt Sudbury	(247,049.20)	0.00		0.00	0.00
100356	Due to/fr Bear Mt W Springfield	(175.24)	0.00		0.00	0.00
100357	Due to/fr Bear Mt Worcester	21,282,997.61	0.00		0.00	0.00
100400	Prepaid Expenses	2,566.89	3,047.43		0.00	3,047.43
100410	Prepaid Insurance	2,653.81	166.66		0.00	166.66
100449	Federal EE Credit Program	56,814.38	56,814.38		0.00	56,814.38
100500	Leasehold Improvements	117,379.54	141,359.54		0.00	141,359.54
100510	Furniture Fixtures & Equipment	69,851.95	114,465.87		0.00	114,465.87
100520	Vehicles	13,109.60	13,109.60		0.00	13,109.60
100530	Computer Equip & Software	3,635.75	3,635.75		0.00	3,635.75
100535	Computer Equip - Capital Lease	24,021.14	24,021.14		0.00	24,021.14
100600	Accum Amort - Leasehold Imp	(18,589.74)	(28,131.36)		0.00	(28,131.36)
100610	Accum Depr - F F & E	(20,253.12)	(31,718.40)		0.00	(31,718.40)
100620	Accum Depr - Vehicles	(6,554.70)	(9,176.58)		0.00	(9,176.58)
100630	Accum Amort - Software	(1,090.80)	(1,818.00)		0.00	(1,818.00)
100635	Accum Depr - Capital Lse Comp	(12,010.50)	(16,814.70)		0.00	(16,814.70)
100700	Deposits	4,000.00	0.00		0.00	0.00
200000	Accounts Payable	(2,060,544.80)	(2,775,979.77)		0.00	(2,775,979.77)
200010	Accrued Accounts Payable	(58,645.60)	(29,437.14)		0.00	(29,437.14)
200015	Provider Tax Payable	(266,360.44)	(424,095.49)		0.00	(424,095.49)
200020	Payroll Payable	(116,943.38)	(162,905.51)		0.00	(162,905.51)
200025	Payroll Taxes Payable	(134,508.42)	(113,219.00)		0.00	(113,219.00)
200026	Vol EE Benefits Payable	7,951.65	666.12		0.00	666.12
200028	Vol EE 401K Payable	(589.63)	(4,392.25)		0.00	(4,392.25)
200050	Real Estate Tax Payable	(24,992.24)	(39,813.17)		0.00	(39,813.17)
200055	Rent Payable	0.00	(144,905.06)		0.00	(144,905.06)
200060	Accrued PTO Benefits	(75,851.61)	(85,698.29)		0.00	(85,698.29)
200065	Payroll Adjustments	11,091.66	11,091.66		0.00	11,091.66
200069	Patient Refund	25,529.66	51,169.39		0.00	51,169.39
200070	Patient Funds Liability	(16,707.85)	(25,433.63)		0.00	(25,433.63)
290100	Deferred Rent	(165,601.00)	(102,965.00)		0.00	(102,965.00)
300040	Retained Earnings	1,216,473.73	(253,556.03)		0.00	(253,556.03)
Subtotal : None		1,472,211.20	247,307.27		0.00	247,307.27
Total [1] Balance Sheet		1,472,211.20	247,307.27		0.00	247,307.27
Group : [2] Income Statement						
Subgroup : None						
3003.8	Mass Managed Care	0.00	0.00		(10,389.00)	(10,389.00)
				CAIDJE - 1	(10,389.00)	
3023.5	Senior Care Options	(2,373,098.00)	0.00		(2,970,690.00)	(2,970,690.00)
				CAIDJE - 1	(2,970,690.00)	
400000	PVT Room & Board	(840,478.00)	(946,738.05)		0.00	(946,738.05)
400015	PVT Lab	(321.70)	(14.58)		0.00	(14.58)
400020	PVT Pharmacy	(1,140.05)	0.00		0.00	0.00
400030	PVT X-Ray	(363.97)	0.00		0.00	0.00
400035	PVT Physical Therapy	(4,723.75)	398.03		0.00	398.03
400040	PVT Occupational Therapy	(5,358.21)	62.10		0.00	62.10
400045	PVT Speech Therapy	(402.14)	0.00		0.00	0.00
400055	PVT Contractual Allow (R&B)	15,676.00	53,453.10		0.00	53,453.10
400100	MD Room & Board	(4,687,903.00)	(7,898,993.85)		2,981,079.00	(4,917,914.85)
				CAIDJE - 1	2,981,079.00	
400103	MD State Add-On	(21,950.00)	(166,400.00)		0.00	(166,400.00)
400104	MD Patient Transitions Program	(45,792.20)	(824,259.60)		0.00	(824,259.60)
400105	MD Medical Supplies	(217.82)	0.00		0.00	0.00
400115	MD Lab	(421.36)	(478.75)		0.00	(478.75)
400120	MD Pharmacy	(1,941.85)	0.00		0.00	0.00
400125	MD IV Therapy	(319.05)	0.00		0.00	0.00
400130	MD X-Ray	(731.51)	(307.98)		0.00	(307.98)
400135	MD Physical Therapy	(4,151.20)	(13,606.20)		0.00	(13,606.20)
400140	MD Occupational Therapy	(5,578.60)	(14,479.07)		0.00	(14,479.07)

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		12/31/2022	12/31/2023			12/31/2023
400145	MD Speech Therapy	(631.38)	(1,762.77)		0.00	(1,762.77)
400155	MD Contractual Allow (R&B)	2,563,360.08	2,659,801.41		0.00	2,659,801.41
400160	MD Contractual Allow (Ancill	13,361.39	29,987.90		0.00	29,987.90
400170	MD Revenue Adjustments	(20,320.00)	0.00		0.00	0.00
400200	MA Room & Board	(2,392,506.00)	(2,112,656.55)		0.00	(2,112,656.55)
400205	MA Medical Supplies	(7,423.76)	(2,805.01)		0.00	(2,805.01)
400215	MA Lab	(35,492.26)	(39,753.71)		0.00	(39,753.71)
400220	MA Pharmacy	(143,657.31)	(107,631.31)		0.00	(107,631.31)
400225	MA IV Therapy	(16,041.56)	(1,171.31)		0.00	(1,171.31)
400227	MA Oxygen	(958.00)	0.00		0.00	0.00
400230	MA X-Ray	(21,007.42)	(9,764.24)		0.00	(9,764.24)
400235	MA Physical Therapy	(763,369.50)	(718,157.18)		0.00	(718,157.18)
400240	MA Occupational Therapy	(806,283.09)	(701,438.57)		0.00	(701,438.57)
400245	MA Speech Therapy	(243,306.47)	(255,224.66)		0.00	(255,224.66)
400246	MA Nursing	(877,603.45)	(805,457.58)		0.00	(805,457.58)
400255	MA Contractual Allow (R&B)	1,872,418.87	1,661,096.90		0.00	1,661,096.90
400260	MA Contractual Allow (Ancill	213,401.35	290,452.25		0.00	290,452.25
400269	MA Sequester	35,239.57	55,200.11		0.00	55,200.11
400270	MA Revenue Adjustments	1.00	1.00		0.00	1.00
400272	M MA Room & Board	(1,513,885.00)	(1,530,738.35)		0.00	(1,530,738.35)
400274	M MA Lab	(13,021.27)	(17,432.28)		0.00	(17,432.28)
400275	M MA Pharmacy	(36,611.94)	(59,571.50)		0.00	(59,571.50)
400276	M MA IV Therapy	(4,263.06)	(3,473.58)		0.00	(3,473.58)
400277	M MA Oxygen	(507.00)	0.00		0.00	0.00
400278	M MA X-Ray	(7,206.26)	(8,371.15)		0.00	(8,371.15)
400279	M MA Physical Therapy	(84,577.09)	(94,324.77)		0.00	(94,324.77)
400280	M MA Occuational Therapy	(102,824.31)	(94,288.77)		0.00	(94,288.77)
400281	M MA Speech Therapy	(22,950.82)	(24,554.23)		0.00	(24,554.23)
400285	M MA Medical Supplies	(2,247.73)	(4,305.52)		0.00	(4,305.52)
400286	M MA Nursing	(1,052.80)	(10,750.15)		0.00	(10,750.15)
400288	M MA Contractual Allow (R&B)	133,796.44	128,409.40		0.00	128,409.40
400289	M MA Contractual Allow (Anci	271,027.73	287,954.98		0.00	287,954.98
400300	H Room & Board	(2,535.00)	(11,750.55)		0.00	(11,750.55)
400315	H Lab	0.00	(48.53)		0.00	(48.53)
400335	H Physical Therapy	(578.31)	(341.00)		0.00	(341.00)
400340	H Occupational Therapy	(1,863.53)	(419.45)		0.00	(419.45)
400345	H Speech Therapy	(903.68)	(1,215.95)		0.00	(1,215.95)
400355	H Contractual Allow (R&B)	541.85	612.07		0.00	612.07
400360	H Contractual Allow (Ancilla	0.00	48.23		0.00	48.23
400400	MG Room & Board	(201,407.00)	(440,023.16)		0.00	(440,023.16)
400405	MG Medical Supplies	(3,990.97)	(2,763.77)		0.00	(2,763.77)
400415	MG Lab	(19,411.98)	(24,163.78)		0.00	(24,163.78)
400420	MG Pharmacy	(85,562.89)	(98,783.92)		0.00	(98,783.92)
400425	MG IV Therapy	(7,467.28)	(4,963.46)		0.00	(4,963.46)
400427	MG Oxygen	(863.00)	0.00		0.00	0.00
400430	MG X-Ray	(14,231.31)	(5,268.29)		0.00	(5,268.29)
400435	MG Physical Therapy	(151,684.11)	(281,035.93)		0.00	(281,035.93)
400440	MG Occupational Therapy	(198,740.93)	(268,839.28)		0.00	(268,839.28)
400445	MG Speech Therapy	(32,784.19)	(67,851.73)		0.00	(67,851.73)
400455	MG Contractual Allow (R&B)	24,158.17	92,206.95		0.00	92,206.95
400460	MG Contractual Allow (Ancill	433,123.64	597,486.12		0.00	597,486.12
400635	MB Physical Therapy	(26,240.00)	(52,902.32)		0.00	(52,902.32)
400640	MB Occupational Therapy	(31,371.61)	(20,826.02)		0.00	(20,826.02)
400645	MB Speech Therapy	(6,677.50)	(9,186.75)		0.00	(9,186.75)
400660	MB Contractual Allow (Ancill	10,267.42	17,183.48		0.00	17,183.48
400669	MB Sequester	581.97	1,094.07		0.00	1,094.07
400810	Telephone Revenue	0.00	(24,776.00)		0.00	(24,776.00)
400840	Vending Income	0.00	(13.69)		0.00	(13.69)
400855	Grant Revenue	(891,128.76)	0.00		0.00	0.00
400857	Covid19 Preparedness Revenue	0.00	(261,397.15)		0.00	(261,397.15)
400860	Miscellaneous Revenue	(13,512.00)	(1,171.48)		0.00	(1,171.48)
400861	COVID Testing Revenue	(229,247.94)	(40,905.66)		0.00	(40,905.66)
400870	Interest Income	(23,780.18)	(2.42)		0.00	(2.42)
500010	Salaries - Administrator	139,712.43	153,607.29		0.00	153,607.29
500035	Salaries - AR Corporate	123,253.57	105,617.20		0.00	105,617.20
500040	Salaries - Business Office	141,578.16	179,187.89		0.00	179,187.89
500050	Salaries - Admissions	73,764.98	90,022.11		0.00	90,022.11
500060	Salaries - Staffing Admin	(3,332.57)	0.00		0.00	0.00
500150	Advertising - Help Wanted	2,021.57	1,336.66		0.00	1,336.66
500160	Auto Expenses	375.00	1,045.30		0.00	1,045.30
500180	Travel & Mileage	2,769.60	5,223.81		0.00	5,223.81
500200	Bank Charges	7,411.51	8,583.63		0.00	8,583.63
500220	Payroll Processing Fees - ADP	26,294.21	19,573.06		0.00	19,573.06
500240	Dues & Subscriptions	37,829.97	37,788.99		0.00	37,788.99
500260	Office Supplies	19,177.72	19,985.01		0.00	19,985.01
500280	Postage	3,944.53	5,434.41		0.00	5,434.41
500310	Rental Of Office Equipment	24,906.32	24,886.60		0.00	24,886.60
500320	Accounting Fees	17,548.24	8,249.63		0.00	8,249.63
500330	Contract Svcs - Office	62,160.53	65,545.44		0.00	65,545.44
500332	Contract Svcs - IT Support	14,815.03	12,354.52		0.00	12,354.52
500340	Legal Fees	(11,161.50)	10,826.00		0.00	10,826.00
500360	Consulting Other	86,756.60	30,189.33		0.00	30,189.33
500400	Business License Fees	540.00	500.00		0.00	500.00

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		12/31/2022	12/31/2023			12/31/2023
500420	Licenses & Permits	1,488.94	2,197.86		0.00	2,197.86
500440	Telephone	30,199.35	29,417.97		0.00	29,417.97
500450	Insurance - Non Property	106,960.16	56,311.98		0.00	56,311.98
500460	Meetings & Seminars	730.00	575.00		0.00	575.00
500480	Advertising - Promotional	2,620.68	1,123.87		0.00	1,123.87
500495	Bad Debt	291,614.71	120,000.00		0.00	120,000.00
500510	Taxes - Real Estate	149,953.44	75,141.00		0.00	75,141.00
500520	Taxes - Personal Property	4,700.87	3,518.98		0.00	3,518.98
500530	Insurance - Property	13,554.00	30,831.95		0.00	30,831.95
500551	Provider Tax	392,560.36	475,277.01		0.00	475,277.01
500800	Management Fee	540,983.00	610,605.00		0.00	610,605.00
500900	Rent Expense - Building	300,294.30	369,193.02		0.00	369,193.02
500905	SL Rent	6,261.00	(62,636.00)		0.00	(62,636.00)
501100	Deprec - FF&E	8,167.74	11,465.28		0.00	11,465.28
501300	Deprec - Leasehold Improvmts	10,685.52	9,541.62		0.00	9,541.62
501350	Deprec - Vehicle	2,621.88	2,621.88		0.00	2,621.88
501400	Amort - Computers	727.20	727.20		0.00	727.20
501410	Deprec - Capital Lse Computers	4,804.20	4,804.20		0.00	4,804.20
502000	Interest Working Capital	59,536.87	0.00		0.00	0.00
502100	Interest Insurance Finance	0.00	970.43		0.00	970.43
502150	Interest Other	16,708.23	23,621.04		0.00	23,621.04
503200	(Gain) Loss Payables	(384.37)	14,024.67		0.00	14,024.67
510003	Benefits Expense - PTO ETO	(24,515.28)	9,846.68		0.00	9,846.68
510010	Payroll Taxes - FICA	426,691.24	534,046.83		0.00	534,046.83
510020	Payroll Taxes - FUTA	6,424.54	7,250.33		0.00	7,250.33
510030	Payroll Taxes - SUTA	33,566.46	49,486.21		0.00	49,486.21
510040	Workers' Compensation	96,402.11	84,931.14		0.00	84,931.14
510050	Group Health Insurance	241,570.77	111,249.11		0.00	111,249.11
510080	Employ Benes - Non Payroll	10,525.39	12,168.41		0.00	12,168.41
510100	Employee Disability Ins	6,235.13	6,640.61		0.00	6,640.61
510105	Employee Pers Fam Med Lve Ins	18,255.82	24,741.90		0.00	24,741.90
510110	Pre Employment EE Costs	20,726.50	141.75		0.00	141.75
520010	Salaries - Food Serv Dir	68,067.35	80,076.37		0.00	80,076.37
520020	Salaries - Cooks	119,258.91	148,504.60		0.00	148,504.60
520030	Salaries - Dietary Aides	178,912.47	238,187.71		0.00	238,187.71
520040	Salaries - Dietician	29,310.32	57,464.77		0.00	57,464.77
520100	Raw Food	203,144.86	240,079.88		0.00	240,079.88
520120	Food Supplements	11,776.64	17,205.54		0.00	17,205.54
520140	Dietary Supplies	44,463.10	30,147.06		0.00	30,147.06
520160	Contract Svcs - Dietary	259.00	551.00		0.00	551.00
530010	Salaries - Houskpg Supv	40,952.85	47,106.11		0.00	47,106.11
530020	Salaries - Houskpg Staff	135,769.49	206,960.25		0.00	206,960.25
530120	Housekeeping Supplies	33,867.32	44,255.35		0.00	44,255.35
530140	Contract Svcs - Housekeeping	0.00	266.04		0.00	266.04
540020	Salaries - Laundry Staff	53,471.06	73,181.87		0.00	73,181.87
540100	Laundry Supplies	4,421.85	8,025.30		0.00	8,025.30
540120	Contract Svcs - Laundry	2,517.10	2,304.69		0.00	2,304.69
540140	Linens Purchases	7,411.45	11,028.06		0.00	11,028.06
550010	Salaries - Maint Supervisor	50,014.92	57,958.99		0.00	57,958.99
550020	Salaries - Maintenance Staff	34,857.59	31,388.30		0.00	31,388.30
550100	Maintenance Supplies	30,948.68	27,592.06		0.00	27,592.06
550110	Repairs & Maintenance	66,472.15	85,132.69		0.00	85,132.69
550120	Contract Svcs Maintenance	39,402.63	98,149.40		0.00	98,149.40
550130	Minor Equipment	8,021.70	4,803.82		0.00	4,803.82
550140	Pest Control	2,410.00	2,056.00		0.00	2,056.00
550145	Contract Svcs - Landscaping/S	32,821.50	29,755.00		0.00	29,755.00
550150	Gas & Electric	227,749.72	343,626.88		0.00	343,626.88
550160	Fuel Oil	1,015.01	2,426.35		0.00	2,426.35
550170	Cable TV	34,814.14	36,506.57		0.00	36,506.57
550180	Water & Sewer	31,850.28	(8,443.92)		0.00	(8,443.92)
550190	Trash Removal	42,505.44	31,864.25		0.00	31,864.25
560010	Salaries - DNS	151,622.03	169,361.82		0.00	169,361.82
560020	Salaries - ADNS	84,655.43	98,962.29		0.00	98,962.29
560030	Salaries - RN Nursing Supervi	(19,717.71)	13,101.79		0.00	13,101.79
560040	Salaries - Nursing Scheduler	31,948.75	38,121.02		0.00	38,121.02
560050	Salaries - Unit Coordinator	107,230.29	142,546.53		0.00	142,546.53
560060	Salaries - MDS Coordinator	142,923.38	128,414.33		0.00	128,414.33
560080	Salaries - Central Supl Clerk	(27.91)	0.00		0.00	0.00
560090	Salaries - Medical Records	112,587.80	102,502.42		0.00	102,502.42
562020	Salaries - RN	366,467.48	781,193.34		0.00	781,193.34
562030	Salaries - LPN	830,553.45	1,014,167.86		0.00	1,014,167.86
562032	Salaries - MMQ	78,440.73	181,411.10		0.00	181,411.10
562040	Salaries - CNA	1,295,251.10	1,987,155.12		0.00	1,987,155.12
562090	Salaries - Nursing Aide	599.81	0.00		0.00	0.00
562100	Medical Supplies	112,711.60	122,342.91		0.00	122,342.91
562120	Diapers/Disposables	42,802.84	39,269.32		0.00	39,269.32
562140	Tube Feeding (Non Part B)	2,762.13	5,614.15		0.00	5,614.15
562160	Oxygen Supplies	32,431.11	16,197.50		0.00	16,197.50
562180	Contract Svcs - Nursing	101,957.08	57,514.57		(10,675.00)	46,839.57
				CAIDJE - 2	(10,675.00)	
564100	Contract Svcs - Pharmacy	11,888.67	10,137.60		0.00	10,137.60
564120	Over The Counter Drugs	14,532.60	22,196.11		0.00	22,196.11
564140	Prescription Drugs	324,004.11	328,136.37		0.00	328,136.37

Client: **A162288 - Bear Mountain Andover LLC**
Engagement: **MDMC 2023 - Bear Mountain Andover LLC**
Period Ending: **12/31/2023**
Trial Balance: **T-01 - Master TB**
Workpaper: **T:01 - MCD SNF-CR TB Report**

Account	Description	PP-1	FS	JE Ref #	CAIDJE	CAID
		12/31/2022	12/31/2023			12/31/2023
566010	I.V. Therapy/RT Exp	18,115.47	24,719.34		0.00	24,719.34
566030	Contract Svcs - Med Director	36,000.00	35,000.00		0.00	35,000.00
566070	Contract Svcs - Soc Services	3,264.98	3,442.56		0.00	3,442.56
566100	Medical Records Supplies	46.00	200.29		0.00	200.29
566140	Patient Transportation	17,523.82	10,790.25		0.00	10,790.25
566160	Med Equip Rental	59,688.18	74,375.89		0.00	74,375.89
566190	Lab Fees	80,079.73	96,287.12		0.00	96,287.12
566200	X-Ray Services	46,893.31	26,955.89		0.00	26,955.89
566210	Patient Consolidated Billing	4,409.53	12,570.81		0.00	12,570.81
570010	Salaries - Dir Rehab	67,580.22	122,532.38		0.00	122,532.38
570020	Salaries - Therapy Aides	22,735.63	25,923.58		0.00	25,923.58
570040	Contract Svcs - Rehab	78,420.56	36,272.70		0.00	36,272.70
570050	Salaries - PT	31,827.88	95,473.39		0.00	95,473.39
570055	Salaries - PT Aides	122,335.66	97,862.70		0.00	97,862.70
570060	Physical Therapy Supplies	8,248.19	10,028.95		0.00	10,028.95
570070	Salaries - ST Staff	37,850.53	86,834.70		0.00	86,834.70
570080	Speech Therapy Supplies	0.00	39.35		0.00	39.35
570090	Salaries - OT	130,870.81	192,981.11		0.00	192,981.11
570100	Salaries - COTA	120,332.50	133,508.99		0.00	133,508.99
570110	Occupational Therapy Supplies	0.00	69.21		0.00	69.21
570160	Respiratory Therapy Supplies	0.00	7,396.13		0.00	7,396.13
580010	Salaries - Activities Director	38,613.77	46,263.49		0.00	46,263.49
580020	Salaries - Activities -Staff	45,529.42	56,648.26		0.00	56,648.26
580100	Activities Supplies	3,024.40	4,229.19		0.00	4,229.19
580120	Contract Svcs - Entertainment	0.00	500.00		0.00	500.00
590010	Salaries - Social Svc Dir	71,069.77	93,635.18		0.00	93,635.18
590020	Salaries - Social Svc Staff	39,846.06	63,963.78		0.00	63,963.78
6032.2	RN PS	0.00	0.00		4,526.00	4,526.00
6052.2	CNA nursing p/s	0.00	0.00	CAIDJE - 2	4,526.00	
					6,149.00	6,149.00
				CAIDJE - 2	6,149.00	
Subtotal : None		(1,472,211.20)	(247,307.27)		0.00	(247,307.27)
Total [2] Income Statement		(1,472,211.20)	(247,307.27)		0.00	(247,307.27)

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Client: **A162288 - Bear Mountain Andover LLC**
Engagement: **MDMC 2023 - Bear Mountain Andover LLC**
Period Ending: **12/31/2023**
Trial Balance: **T-01 - Master TB**
Workpaper: **T:02 - MCD SNF-CR Groupings Report**

Account	Description	CAID 12/31/2023	PP-1 12/31/2022
Group : [S6L1.1C1]	Cash and Cash Equivalents		
Subgroup : None			
100010	Petty Cash	1,500.00	1,500.00
100020	Cash - Operating	50,094.79	98,927.63
100031	Cash Gov't AR Accounts	0.00	45,792.20
100041	Cash Comm'l AR Accts	0.00	2,955.00
Subtotal : None		51,594.79	149,174.83
Total [S6L1.1C1]	Cash and Cash Equivalents	51,594.79	149,174.83
Group : [S6L1.5C1]	Payer Accounts Receivable		
Subgroup : [S6L1.5C1A/ R Self-Pay Patients (Private)]			
100085	AR Private	191,445.47	291,653.49
Subtotal [S6L1.5C1A] A/ R Self-Pay Patients (Private)		191,445.47	291,653.49
Subgroup : [S6L1.5C1A/R Managed Care Patients (Private)]			
100080	AR Managed Care	467,704.43	594,084.25
Subtotal [S6L1.5C1B] A/R Managed Care Patients (Private)		467,704.43	594,084.25
Subgroup : [S6L1.5C1A/r Medicare Non Managed Care]			
100075	AR Medicare A	396,975.46	523,306.45
100090	AR Medicare B	58,231.18	37,749.27
Subtotal [S6L1.5C1D] A/r Medicare Non Managed Care		455,206.64	561,055.72
Subgroup : [S6L1.5C1A/R Mass Medicaid Non Managed Care]			
100070	AR Medicaid	834,870.38	725,211.45
Subtotal [S6L1.5C1F] A/R Mass Medicaid Non Managed Care		834,870.38	725,211.45
Total [S6L1.5C1]	Payer Accounts Receivable	1,949,226.92	2,172,004.91
Group : [S6L1.6C1]	Less Reserve for Bad Debts		
Subgroup : None			
100105	Allowance - Doubtful Accounts	(218,843.73)	(708,700.00)
Subtotal : None		(218,843.73)	(708,700.00)
Total [S6L1.6C1]	Less Reserve for Bad Debts	(218,843.73)	(708,700.00)
Group : [S6L1.8C1]	Receivable from Affiliates/Related Parties		
Subgroup : None			
100317	Due To/from Bear Mt Health	5,401,477.52	(17,598,670.53)
100318	Due To/from Bear Mt Mgmt	(2,962,151.58)	(2,118,364.57)
100320	Due To/from Medicaid	(132,273.47)	0.00
100351	Due to/fr Bear Mt E Longmeadow	0.00	(16,221.62)
100352	Due to/fr Bear Mt Lowell	0.00	3,414.35
100353	Due to/fr Bear Mt Reading	0.00	(52,535.64)
100355	Due to/fr Bear Mt Sudbury	0.00	(247,049.20)
100356	Due to/fr Bear Mt W Springfield	0.00	(175.24)
100357	Due to/fr Bear Mt Worcester	0.00	21,282,997.61
Subtotal : None		2,307,052.47	1,253,395.16

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