

Client: **A162171 - Bear Mountain Healthcare, LLC**
Engagement: **MDMC 2023 - Bear Mountain Management**
Period Ending: **12/31/2023**
Trial Balance: **T-01 - Master TB**
Workpaper: **T:02 - MGT Groupings Report**

Account	Description	CAID 12/31/2023	PP-1 12/31/2022
Group : [1025.0]	Cash & Equiviliant		
Subgroup : None			
100020	Cash - Operating	7,093.42	51,653.35
100023	Cash - Merrill Lynch	34,609.07	40,602.89
100026	Cash - Operating#2	357.96	320.81
Subtotal : None		42,060.45	92,577.05
Total [1025.0]	Cash & Equiviliant	42,060.45	92,577.05
Group : [1180.0]	A/R- Affiliates/Related Parties		
Subgroup : None			
100317	Due To/from Bear Mtn Health	(53,459,663.16)	(37,217,787.74)
100338	Due to/fr Bear Mtn 148 Op	0.00	415,009.01
100339	Due to/fr Bear Mtn 320 Op	38,625.03	1,809,303.81
100340	Due to/fr Bear Mt Mattapan	2,268,746.46	1,838,549.66
100341	Due to/fr Bear Mt Parkway	3,848,776.09	2,604,099.26
100342	Due to/fr Bear Mt W Roxbury	1,863,846.18	1,509,701.01
100343	Due to/fr Bear Mt Fall River	5,239,378.26	3,177,063.65
100344	Due to/fr Bear Mt Franklin	2,365,313.44	1,589,262.92
100345	Due to/fr Bear Mt Hanover	2,233,758.49	1,779,372.91
100346	Due to/fr Bear Mt Newburyport	1,398,525.31	1,118,621.65
100347	Due to/fr Bear Mt Swansea	3,453,894.65	2,429,023.71
100348	Due to/fr Bear Mt Stoughton	2,246,898.65	1,797,554.72
100350	Due to/fr Bear Mt Andover	2,962,151.58	2,118,364.57
100351	Due to/fr Bear Mt E Longmeadow	3,597,932.90	2,615,720.49
100352	Due to/fr Bear Mt Lowell	2,966,969.94	2,220,674.26
100353	Due to/fr Bear Mt Reading	4,190,448.15	2,967,279.62
100354	Due to/fr Bear Mt Springfield	4,711,080.03	3,196,259.33
100355	Due to/fr Bear Mt Sudbury	2,783,037.54	1,696,380.76
100356	Due to/fr Bear Mt W Springfield	5,121,100.50	3,236,191.49
100357	Due to/fr Bear Mt Worcester	5,558,400.28	4,258,953.17
100359	Due to/fr Bear Mt No Andover	1,783,507.29	1,675,791.70
100360	Due to/fr Bear Mt Westford	1,039,714.45	988,394.25
100392	Due To/From Windham	0.00	448,161.03
100393	Due To/From Norwich	0.00	38,699.38
100394	Due To/From JACC Mgmt	0.00	(1,666,181.26)
100397	Due to/fr JDS Holdings	0.00	80.00
Subtotal : None		6,212,442.06	6,644,543.36
Total [1180.0]	A/R- Affiliates/Related Parties	6,212,442.06	6,644,543.36
Group : [1310.0]	Other Current Assets		
Subgroup : None			
100400	Prepaid Expenses	0.00	8,135.96
100410	Prepaid Insurance	66.68	5,112.87
100449	Federal EE Credit Program	78,887.10	86,258.39
100700	Deposits	0.00	(3,683.97)
100701	Security Deposit Building	2,000.00	2,000.00
Subtotal : None		80,953.78	97,823.25
Total [1310.0]	Other Current Assets	80,953.78	97,823.25
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	(7,243.74)	(4,954.50)
Subtotal : None		(7,243.74)	(4,954.50)
Total [1652.2]	A/D-Equipment	(7,243.74)	(4,954.50)
Group : [2020.0]	A/P-Trade		
Subgroup : None			
200000	Accounts Payable	(50,043.87)	(100,407.45)
Subtotal : None		(50,043.87)	(100,407.45)
Total [2020.0]	A/P-Trade	(50,043.87)	(100,407.45)
Group : [2030.0]	A/P-Accrued 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-Accrued Expenses	(781,274.00)	(781,274.00)
Group : [2130.0]	Banks		

Subgroup : None			
200108	Note Payable Auto	(19,836.61)	(31,105.92)
Subtotal : None		(19,836.61)	(31,105.92)
Total [2130.0]	Banks	(19,836.61)	(31,105.92)
Group : [2190.0]			
Subgroup : None			
200020	Payroll Payable	(407,614.88)	(449,969.03)
200060	Accrued PTO Benefits	(260,093.11)	(360,842.29)
200065	Payroll Adjustments	(5,405.10)	(11,426.17)
Subtotal : None		(673,113.09)	(822,237.49)
Total [2190.0]	Accrued Salaries	(673,113.09)	(822,237.49)
Group : [2210.0]			
Subgroup : None			
200025	Payroll Taxes Payable	(250,277.39)	(248,812.56)
Subtotal : None		(250,277.39)	(248,812.56)
Total [2210.0]	Accrued Employee Taxes Payable	(250,277.39)	(248,812.56)
Group : [2220.0]			
Subgroup : None			
200026	Vol EE Benefits Payable	0.00	3,365.07
200029	Vol EE HSA Payable	0.00	(20.00)
Subtotal : None		0.00	3,345.07
Total [2220.0]	Other Payroll Liabilities	0.00	3,345.07
Group : [2540.0]			
Subgroup : None			
300005	Distributions - Partners	1,072,500.00	2,323,750.00
Subtotal : None		1,072,500.00	2,323,750.00
Total [2540.0]	Partnership/Member(LLC) Drawings	1,072,500.00	2,323,750.00
Group : [2650.0]			
Subgroup : None			
300040	Retained Earnings	(4,101,787.24)	(4,134,465.46)
Subtotal : None		(4,101,787.24)	(4,134,465.46)
Total [2650.0]	Retained Earnings	(4,101,787.24)	(4,134,465.46)
Group : [3630.0]			
Subgroup : None			
400762	Mgmt Fee Revenue - Windham	0.00	(102,746.00)
400764	Mgmt Fee Revenue - BM MAT	(346,912.00)	(441,071.00)
400765	Mgmt Fee Revenue - BM PKY	(546,963.00)	(566,341.00)
400766	Mgmt Fee Revenue - BM WROX	(347,392.00)	(382,910.00)
400768	Mgmt Fee Revenue - BM 320 TH	(510,413.00)	(519,691.00)
400775	Mgmt Fee Revenue - Premier	(1,906,490.00)	(2,335,197.00)
400776	Mgmt Fee Revenue Wingate	(4,944,726.00)	(4,399,616.00)
400777	Mgmt Fee Revenue Prescott West	(124,176.00)	(1,284,264.00)
Subtotal : None		(8,727,072.00)	(10,031,836.00)
Total [3630.0]	Nursing Facility Income	(8,727,072.00)	(10,031,836.00)
Group : [3650.0]			
Subgroup : None			
400860	Miscellaneous Revenue	(97,343.69)	(95,525.00)
400870	Interest Income	(668.92)	(5,170.32)
Subtotal : None		(98,012.61)	(100,695.32)
Total [3650.0]	Other Income	(98,012.61)	(100,695.32)
Group : [9317.1]			
Subgroup : None			
500020	Salaries - Admin Staff	701,638.89	802,457.15
500030	Salaries - Finance	845,489.53	811,376.62
500035	Salaries - AR Corporate	582,189.67	484,279.37
500040	Salaries - Business Office	48,972.42	53,863.82
500050	Salaries - Admissions	575,113.65	401,617.50
500060	Salaries - Staffing Admin	458,863.45	335,647.74
510003	Benefits Expense - PTO ETO	(100,749.18)	(18,042.37)
530010	Salaries - Houskpg Supv	60,768.81	57,354.01
550010	Salaries - Maint Supervisor	126,824.72	211,766.44
550020	Salaries - Maintenance Staff	660,742.54	448,560.23
Subtotal : None		3,959,854.50	3,588,880.51
Total [9317.1]	Clerical, Bookkeeping & Other Admin Salaries	3,959,854.50	3,588,880.51
Group : [9379.5]			
Subgroup : None			
500150	Advertising - Help Wanted	7,256.91	1,100.00
500160	Auto Expenses	32,137.99	3,456.27
500180	Travel & Mileage	108,857.65	122,509.27
500182	Business Meals	3,329.48	6,527.54
500200	Bank Charges	61,520.92	19,778.24
500220	Payroll Processing Fees - ADP	65,611.79	64,875.79
500240	Dues & Subscriptions	48,873.66	28,226.14

2931965

(1,169,822.24)

148,990.12 N/A

500260	Office Supplies	9,113.97	6,717.93
500280	Postage	4,811.54	5,696.93
500320	Accounting Fees	25,524.82	15,290.54
500330	Contract Svcs - Office	44,185.31	36,873.14
500360	Consulting Other	2,581.25	32,681.06
500400	Business License Fees	1,421.00	5,292.56
500420	Licenses & Permits	1,929.97	4,231.00
500440	Telephone	34,175.74	30,167.14
500450	Insurance - Non Property	9,492.28	4,744.00
500460	Meetings & Seminars	4,665.00	6,091.15
562100	Medical Supplies	0.00	434.03
Subtotal : None		465,489.28	394,692.73
Total [9379.5]		465,489.28	394,692.73
Group : [9392.0] Maintenance & Other Property Expense			
Subgroup : None			
530020	Salaries - Houskpg Staff	0.00	(29.83)
530120	Housekeeping Supplies	750.79	0.00
530140	Contract Svcs - Housekeeping	0.00	1,200.00
540100	Laundry Supplies	0.00	4,217.50
550100	Maintenance Supplies	7,622.30	13,606.77
550110	Repairs & Maintenance	938.03	2,270.16
550120	Contract Svcs Maintenance	20,105.94	9,222.79
550145	Contract Svcs - Landscaping/S	10,810.22	7,421.11
550150	Gas & Electric	8,439.78	5,639.07
550160	Fuel Oil	817.27	1,343.95
550170	Cable TV	0.00	3.99
550180	Water & Sewer	689.63	151.08
Subtotal : None		50,173.96	45,046.59
Total [9392.0]		50,173.96	45,046.59
Group : [9935.2] Non-Allowable Admin & Genral Expenses			
Subgroup : None			
500340	Legal Fees	1,992.50	31,968.03
500480	Advertising - Promotional	25,445.90	38,486.29
502150	Interest Other	4,372.93	3,918.62
Subtotal : None		31,811.33	74,372.94
Total [9935.2]		31,811.33	74,372.94
Group : [9323.3] Director of Nursing Salaries			
Subgroup : None			
560030	Salaries - RN Nursing Supervi	57,307.65	7,969.62
560070	Salaries - Nursing Admin Other	5,000.00	0.00
562020	Salaries - RN	28,267.21	(2,235.57)
562030	Salaries - LPN	192,447.07	22,287.61
562040	Salaries - CNA	80,931.59	8,376.64
Subtotal : None		363,953.52	36,398.30
Total [9323.3]		363,953.52	36,398.30
Group : [9323.1] Quality Assurance Professional Salaries			
Subgroup : None			
500025	Salaries - ClinicalNurse Lias	453,802.00	387,010.00
500027	Salaries - ClinicalAdmin Other	519,749.30	780,975.03
560100	Salaries - Infection Control	22,615.35	175,806.95
590010	Salaries - Social Svc Dir	68,748.72	123,680.66
Subtotal : None		1,064,915.37	1,467,472.64
Total [9323.1]		1,064,915.37	1,467,472.64
Group : [9323.5] Indirect Restorative Therapy Salaries			
Subgroup : None			
570010	Salaries - Dir Rehab	272,831.95	381,975.37
570050	Salaries - PT	136,241.06	90,732.49
570090	Salaries - OT	27,218.80	27,195.00
Subtotal : None		436,291.81	499,902.86
Total [9323.5]		436,291.81	499,902.86
Group : [9323.4] Dietician Salaries			
Subgroup : None			
520010	Salaries - Food Serv Dir	0.00	(1,926.07)
Subtotal : None		0.00	(1,926.07)
Total [9323.4]		0.00	(1,926.07)
Group : [CLA-4412] Payroll Taxes			
Subgroup : None			
510010	Payroll Taxes - FICA	442,978.24	426,852.68
510020	Payroll Taxes - FUTA	4,247.40	5,134.16
510030	Payroll Taxes - SUTA	91,597.50	39,023.20
Subtotal : None		538,823.14	471,010.04
Total [CLA-4412]		538,823.14	471,010.04
Group : [CLA-4427] Health/Life Insurance			
Subgroup : None			

510050	Group Health Insurance	234,197.40	427,949.88
510100	Employee Disability Ins	34,606.53	12,850.42
Subtotal : None		268,803.93	440,800.30
Total [CLA-4427]	Health/Life Insurance	268,803.93	440,800.30
Group : [CLA-4439]	Benefits Other		
Subgroup : None			
510070	Retirement Plan Expenses	8,751.75	12,632.93
510080	Employ Benes - Non Payroll	2,712.73	13,999.55
510105	Employee Pers Fam Med Lve Ins	18,892.62	261.78
510110	Pre Employment EE Costs	30,127.39	568.50
Subtotal : None		60,484.49	27,462.76
Total [CLA-4439]	Benefits Other	60,484.49	27,462.76
Group : [9388.8]	Depreciation Equipment		
Subgroup : None			
501100	Deprec - FF&E	2,289.24	3,243.78
Subtotal : None		2,289.24	3,243.78
Total [9388.8]	Depreciation Equipment	2,289.24	3,243.78
Group : [9380.0]	Real Estate Taxes		
Subgroup : None			
500510	Taxes - Real Estate	9,200.49	0.00
Subtotal : None		9,200.49	0.00
Total [9380.0]	Real Estate Taxes	9,200.49	0.00
Group : [9380.1]	Personal Property Taxes		
Subgroup : None			
500520	Taxes - Personal Property	1,801.99	234.12
Subtotal : None		1,801.99	234.12
Total [9380.1]	Personal Property Taxes	1,801.99	234.12
Group : [9380.5]	Insurance: Building, Building Improvements, Equipment		
Subgroup : None			
500530	Insurance - Property	1,942.16	1,327.95
Subtotal : None		1,942.16	1,327.95
Total [9380.5]	Insurance: Building, Building Improvements, Equipmen	1,942.16	1,327.95
Group : [9382.1]	Other Equipment Rent		
Subgroup : None			
500310	Rental Of Office Equipment	1,122.57	1,205.81
550130	Minor Equipment	701.19	637.46
Subtotal : None		1,823.76	1,843.27
Total [9382.1]	Other Equipment Rent	1,823.76	1,843.27
Group : [9382.2]	Property Rent (Unrelated Party)		
Subgroup : None			
500900	Rent Expense - Building	27,022.20	26,964.16
Subtotal : None		27,022.20	26,964.16
Total [9382.2]	Property Rent (Unrelated Party)	27,022.20	26,964.16
	NET (INCOME) LOSS	0.00	0.00
	Sum of Account Groups	0.00	0.00

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