

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:01 - MGT TB Report**

Account	Description	PP-1 12/31/2022	FS 12/31/2023	JE Ref #	CAIDJE	CAID 12/31/2023
Group : [BS] Balance Sheet						
Subgroup : None						
100020	Cash - Operating	51,653.35	7,093.42		0.00	7,093.42
100023	Cash - Merrill Lynch	40,602.89	34,609.07		0.00	34,609.07
100026	Cash - Operating#2	320.81	357.96		0.00	357.96
100317	Due To/from Bear Mtn Health	(37,217,787.74)	(53,459,663.16)		0.00	(53,459,663.16)
100338	Due to/fr Bear Mtn 148 Op	415,009.01	0.00		0.00	0.00
100339	Due to/fr Bear Mtn 320 Op	1,809,303.81	38,625.03		0.00	38,625.03
100340	Due to/fr Bear Mt Mattapan	1,838,549.66	2,268,746.46		0.00	2,268,746.46
100341	Due to/fr Bear Mt Parkway	2,604,099.26	3,848,776.09		0.00	3,848,776.09
100342	Due to/fr Bear Mt W Roxbury	1,509,701.01	1,863,846.18		0.00	1,863,846.18
100343	Due to/fr Bear Mt Fall River	3,177,063.65	5,239,378.26		0.00	5,239,378.26
100344	Due to/fr Bear Mt Franklin	1,589,262.92	2,365,313.44		0.00	2,365,313.44
100345	Due to/fr Bear Mt Hanover	1,779,372.91	2,233,758.49		0.00	2,233,758.49
100346	Due to/fr Bear Mt Newburyport	1,118,621.65	1,398,525.31		0.00	1,398,525.31
100347	Due to/fr Bear Mt Swansea	2,429,023.71	3,453,894.65		0.00	3,453,894.65
100348	Due to/fr Bear Mt Stoughton	1,797,554.72	2,246,898.65		0.00	2,246,898.65
100350	Due to/fr Bear Mt Andover	2,118,364.57	2,962,151.58		0.00	2,962,151.58
100351	Due to/fr Bear Mt E Longmeadow	2,615,720.49	3,597,932.90		0.00	3,597,932.90
100352	Due to/fr Bear Mt Lowell	2,220,674.26	2,966,969.94		0.00	2,966,969.94
100353	Due to/fr Bear Mt Reading	2,967,279.62	4,190,448.15		0.00	4,190,448.15
100354	Due to/fr Bear Mt Springfield	3,196,259.33	4,711,080.03		0.00	4,711,080.03
100355	Due to/fr Bear Mt Sudbury	1,696,380.76	2,783,037.54		0.00	2,783,037.54
100356	Due to/fr Bear Mt W Springfiel	3,236,191.49	5,121,100.50		0.00	5,121,100.50
100357	Due to/fr Bear Mt Worcester	4,258,953.17	5,558,400.28		0.00	5,558,400.28
100359	Due to/fr Bear Mt No Andover	1,675,791.70	1,783,507.29		0.00	1,783,507.29
100360	Due to/fr Bear Mt Westford	988,394.25	1,039,714.45		0.00	1,039,714.45
100392	Due To/From Windham	448,161.03	0.00		0.00	0.00
100393	Due To/From Norwich	38,699.38	0.00		0.00	0.00
100394	Due To/From JACC Mgmt	(1,666,181.26)	0.00		0.00	0.00
100397	Due to/fr JDS Holdings	80.00	0.00		0.00	0.00
100400	Prepaid Expenses	8,135.96	0.00		0.00	0.00
100410	Prepaid Insurance	5,112.87	66.68		0.00	66.68
100449	Federal EE Credit Program	86,258.39	78,887.10		0.00	78,887.10
100510	Furniture Fixtures & Equipment	16,023.09	16,023.09		0.00	16,023.09
100610	Accum Depr - F F & E	(4,954.50)	(7,243.74)		0.00	(7,243.74)
100700	Deposits	(3,683.97)	0.00		0.00	0.00
100701	Security Deposit Building	2,000.00	2,000.00		0.00	2,000.00
200000	Accounts Payable	(100,407.45)	(50,043.87)		0.00	(50,043.87)
200020	Payroll Payable	(449,969.03)	(407,614.88)		0.00	(407,614.88)
200025	Payroll Taxes Payable	(248,812.56)	(250,277.39)		0.00	(250,277.39)
200026	Vol EE Benefits Payable	3,365.07	0.00		0.00	0.00
200029	Vol EE HSA Payable	(20.00)	0.00		0.00	0.00
200030	Management Fees Payable	(781,274.00)	(781,274.00)		0.00	(781,274.00)
200060	Accrued PTO Benefits	(360,842.29)	(260,093.11)		0.00	(260,093.11)
200065	Payroll Adjustments	(11,426.17)	(5,405.10)		0.00	(5,405.10)
200108	Note Payable Auto	(31,105.92)	(19,836.61)		0.00	(19,836.61)
300005	Distributions - Partners	2,323,750.00	1,072,500.00		0.00	1,072,500.00
300040	Retained Earnings	(4,134,465.46)	(4,101,787.24)		0.00	(4,101,787.24)
Subtotal : None		3,054,804.44	1,540,403.44		0.00	1,540,403.44
Total [BS] Balance Sheet		3,054,804.44	1,540,403.44		0.00	1,540,403.44
Group : [IS] Income Statement						
Subgroup : None						
400762	Mgmt Fee Revenue - Windham	(102,746.00)	0.00		0.00	0.00
400764	Mgmt Fee Revenue - BM MAT	(441,071.00)	(346,912.00)		0.00	(346,912.00)
400765	Mgmt Fee Revenue - BM PKY	(566,341.00)	(546,963.00)		0.00	(546,963.00)
400766	Mgmt Fee Revenue - BM WROX	(382,910.00)	(347,392.00)		0.00	(347,392.00)
400768	Mgmt Fee Revenue - BM 320 TH	(519,691.00)	(510,413.00)		0.00	(510,413.00)
400775	Mgmt Fee Revenue - Premier	(2,335,197.00)	(1,906,490.00)		0.00	(1,906,490.00)
400776	Mgmt Fee Revenue Wingate	(4,399,616.00)	(4,944,726.00)		0.00	(4,944,726.00)
400777	Mgmt Fee Revenue Prescott West	(1,284,264.00)	(124,176.00)		0.00	(124,176.00)
400860	Miscellaneous Revenue	(95,525.00)	(97,343.69)		0.00	(97,343.69)
400870	Interest Income	(5,170.32)	(668.92)		0.00	(668.92)
500020	Salaries - Admin Staff	802,457.15	701,638.89		0.00	701,638.89
500025	Salaries - ClinicalNurse Lias	387,010.00	453,802.00		0.00	453,802.00
500027	Salaries - ClinicalAdmin Other	780,975.03	519,749.30		0.00	519,749.30
500030	Salaries - Finance	811,376.62	845,489.53		0.00	845,489.53
500035	Salaries - AR Corporate	484,279.37	582,189.67		0.00	582,189.67
500040	Salaries - Business Office	53,863.82	48,972.42		0.00	48,972.42
500050	Salaries - Admissions	401,617.50	575,113.65		0.00	575,113.65
500060	Salaries - Staffing Admin	335,647.74	458,863.45		0.00	458,863.45
500150	Advertising - Help Wanted	1,100.00	7,256.91		0.00	7,256.91
500160	Auto Expenses	3,456.27	32,137.99		0.00	32,137.99
500180	Travel & Mileage	122,509.27	108,857.65		0.00	108,857.65
500182	Business Meals	6,527.54	3,329.48		0.00	3,329.48
500200	Bank Charges	19,778.24	61,520.92		0.00	61,520.92
500220	Payroll Processing Fees - ADP	64,875.79	65,611.79		0.00	65,611.79
500240	Dues & Subscriptions	28,226.14	48,873.66		0.00	48,873.66
500260	Office Supplies	6,717.93	9,113.97		0.00	9,113.97
500280	Postage	5,696.93	4,811.54		0.00	4,811.54
500310	Rental Of Office Equipment	1,205.81	1,122.57		0.00	1,122.57
500320	Accounting Fees	15,290.54	25,524.82		0.00	25,524.82
500330	Contract Svcs - Office	36,873.14	44,185.31		0.00	44,185.31

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Account	Description	PP-1	FS	JE Ref #	CAIDJE	CAID
		12/31/2022	12/31/2023			12/31/2023
500340	Legal Fees	31,968.03	1,992.50		0.00	1,992.50
500360	Consulting Other	32,681.06	2,581.25		0.00	2,581.25
500400	Business License Fees	5,292.56	1,421.00		0.00	1,421.00
500420	Licenses & Permits	4,231.00	1,929.97		0.00	1,929.97
500440	Telephone	30,167.14	34,175.74		0.00	34,175.74
500450	Insurance - Non Property	4,744.00	9,492.28		0.00	9,492.28
500460	Meetings & Seminars	6,091.15	4,665.00		0.00	4,665.00
500480	Advertising - Promotional	38,486.29	25,445.90		0.00	25,445.90
500510	Taxes - Real Estate	0.00	9,200.49		0.00	9,200.49
500520	Taxes - Personal Property	234.12	1,801.99		0.00	1,801.99
500530	Insurance - Property	1,327.95	1,942.16		0.00	1,942.16
500900	Rent Expense - Building	26,964.16	27,022.20		0.00	27,022.20
501100	Deprec - FF&E	3,243.78	2,289.24		0.00	2,289.24
502150	Interest Other	3,918.62	4,372.93		0.00	4,372.93
510003	Benefits Expense - PTO ETO	(18,042.37)	(100,749.18)		0.00	(100,749.18)
510010	Payroll Taxes - FICA	426,852.68	442,978.24		0.00	442,978.24
510020	Payroll Taxes - FUTA	5,134.16	4,247.40		0.00	4,247.40
510030	Payroll Taxes - SUTA	39,023.20	91,597.50		0.00	91,597.50
510050	Group Health Insurance	427,949.88	234,197.40		0.00	234,197.40
510070	Retirement Plan Expenses	12,632.93	8,751.75		0.00	8,751.75
510080	Employ Benes - Non Payroll	13,999.55	2,712.73		0.00	2,712.73
510100	Employee Disability Ins	12,850.42	34,606.53		0.00	34,606.53
510105	Employee Pers Fam Med Lve Ins	261.78	18,892.62		0.00	18,892.62
510110	Pre Employment EE Costs	568.50	30,127.39		0.00	30,127.39
530010	Salaries - Houskpg Supv	57,354.01	60,768.81		0.00	60,768.81
530020	Salaries - Houskpg Staff	(29.83)	0.00		0.00	0.00
530120	Housekeeping Supplies	0.00	750.79		0.00	750.79
530140	Contract Svcs - Housekeeping	1,200.00	0.00		0.00	0.00
540100	Laundry Supplies	4,217.50	0.00		0.00	0.00
550010	Salaries - Maint Supervisor	211,766.44	126,824.72		0.00	126,824.72
550020	Salaries - Maintenance Staff	448,560.23	660,742.54		0.00	660,742.54
550100	Maintenance Supplies	13,606.77	7,622.30		0.00	7,622.30
550110	Repairs & Maintenance	2,270.16	938.03		0.00	938.03
550120	Contract Svcs Maintenance	9,222.79	20,105.94		0.00	20,105.94
550130	Minor Equipment	637.46	701.19		0.00	701.19
550145	Contract Svcs - Landscaping/S	7,421.11	10,810.22		0.00	10,810.22
550150	Gas & Electric	5,639.07	8,439.78		0.00	8,439.78
550160	Fuel Oil	1,343.95	817.27		0.00	817.27
550170	Cable TV	3.99	0.00		0.00	0.00
550180	Water & Sewer	151.08	689.63		0.00	689.63
560030	Salaries - RN Nursing Supervi	7,969.62	57,307.65		0.00	57,307.65
560070	Salaries - Nursing Admin Other	0.00	5,000.00		0.00	5,000.00
560100	Salaries - Infection Control	175,806.95	22,615.35		0.00	22,615.35
562020	Salaries - RN	(2,235.57)	28,267.21		0.00	28,267.21
562030	Salaries - LPN	22,287.61	192,447.07		0.00	192,447.07
562040	Salaries - CNA	8,376.64	80,931.59		0.00	80,931.59
562100	Medical Supplies	434.03	0.00		0.00	0.00
570010	Salaries - Dir Rehab	380,049.30	272,831.95		0.00	272,831.95
570050	Salaries - PT	90,732.49	136,241.06		0.00	136,241.06
570090	Salaries - OT	27,195.00	27,218.80		0.00	27,218.80
590010	Salaries - Social Svc Dir	123,680.66	68,748.72		0.00	68,748.72
Subtotal : None		(3,054,804.44)	(1,540,403.44)		0.00	(1,540,403.44)
Total [IS] Income Statement		(3,054,804.44)	(1,540,403.44)		0.00	(1,540,403.44)
Sum of Account Groups		0.00	0.00		0.00	0.00
Net (Income) Loss		0.00	0.00		0.00	0.00

Tickmarks

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