

Client: **A140558 - Bear Mountain-Timberlyn Heights**
Engagement: **MDMC 2023 - Bear Mountain Timberlyn**
Period Ending: **12/31/2023**
Trial Balance: **T-01 - Master TB**
Workpaper: **T-01 - MCD SNF-CR TB Report**

Account	Description	PP-1 12/31/2022	FS 12/31/2023	JE Ref #	CAIDJE	CAID 12/31/2023
Group : [1] Balance Sheet						
Subgroup : None						
100010	Petty Cash	1,050.00	1,050.00		0.00	1,050.00
100020	Cash - Operating	149,069.11	197,936.48		0.00	197,936.48
100027	Cash - Payroll	0.00	4,631.65		0.00	4,631.65
100041	Cash Comm AR Accts	89,326.60	110,256.97		0.00	110,256.97
100050	Patient Funds Account	397,084.32	347,874.05		0.00	347,874.05
100060	Resident Trust Fund Advances	800.00	800.00		0.00	800.00
100070	AR Medicaid	1,089,285.71	1,222,070.12		0.00	1,222,070.12
100075	AR Medicare A	94,472.97	158,802.20		0.00	158,802.20
100080	AR Managed Care	7,289.62	12,841.62		0.00	12,841.62
100085	AR Private	693.23	3,428.93		0.00	3,428.93
100090	AR Medicare B	5,823.40	13,764.21		0.00	13,764.21
100105	Allowance - Doubtful Accounts	(438,324.84)	(498,324.84)		0.00	(498,324.84)
100317	Due To/from Bear Mtn Health	7,640,924.05	7,238,689.73		0.00	7,238,689.73
100318	Due To/from Bear Mtn Mgmt	(1,809,303.81)	(1,564,923.27)		0.00	(1,564,923.27)
100320	Due To/from Medicaid	0.00	(88,401.40)		0.00	(88,401.40)
100338	Due to/fr Bear Mtn 148 Op	504,964.37	508,626.48		0.00	508,626.48
100396	Due to/fr BM 320 Prop	105,484.00	5,484.00		0.00	5,484.00
100400	Prepaid Expenses	3,763.37	4,683.98		0.00	4,683.98
100410	Prepaid Insurance	2,815.62	2,666.68		0.00	2,666.68
100449	Federal EE Credit Program	52,058.32	0.00		0.00	0.00
100500	Leasehold Improvements	90,685.52	230,113.32		0.00	230,113.32
100510	Furniture Fixtures & Equipment	64,723.26	112,637.57		0.00	112,637.57
100520	Vehicles	13,109.60	13,109.60		0.00	13,109.60
100530	Computer Equip & Software	3,988.14	3,988.14		0.00	3,988.14
100590	Construction-in-Progress	14,725.51	138,599.77		0.00	138,599.77
100600	Accum Amort - Leasehold Imp	(20,291.94)	(36,331.80)		0.00	(36,331.80)
100610	Accum Depr - F F & E	(24,531.00)	(37,199.58)		0.00	(37,199.58)
100620	Accum Depr - Vehicles	(6,554.70)	(9,176.58)		0.00	(9,176.58)
100630	Accum Amort - Software	(1,196.46)	(1,994.10)		0.00	(1,994.10)
100700	Deposits	17,305.00	17,305.00		0.00	17,305.00
200000	Accounts Payable	(1,187,254.64)	(716,957.69)		0.00	(716,957.69)
200010	Accrued Accounts Payable	(31,433.55)	(21,218.04)		0.00	(21,218.04)
200015	Provider Tax Payable	(130,884.83)	(153,961.50)		0.00	(153,961.50)
200020	Payroll Payable	(191,671.09)	(224,854.58)		0.00	(224,854.58)
200025	Payroll Taxes Payable	(218,727.91)	(170,061.04)		0.00	(170,061.04)
200026	Vol EE Benefits Payable	(86.18)	278.97		0.00	278.97
200060	Accrued PTO Benefits	(103,334.13)	(118,315.20)		0.00	(118,315.20)
200065	Payroll Adjustments	(2,384.77)	(2,281.17)		0.00	(2,281.17)
200070	Patient Funds Liability	(397,084.32)	(347,874.05)		0.00	(347,874.05)
300005	Distributions - Partners	254,986.00	530,000.00		0.00	530,000.00
300040	Retained Earnings	(4,817,276.92)	(5,786,377.55)		0.00	(5,786,377.55)
Subtotal : None		1,224,086.63	1,101,387.08		0.00	1,101,387.08
Total [1] Balance Sheet		1,224,086.63	1,101,387.08		0.00	1,101,387.08

Group : [2] Income Statement						
Subgroup : None						
400000	PVT Room & Board	(39,590.00)	(5,765.83)		(3,761.07)	(9,526.90)
				CAIDJE - 1	(3,761.07)	
400055	PVT Contractual Allow (R&B)	(8,025.00)	1,606.90		0.00	1,606.90
400100	MD Room & Board	900,557.00	(7,730,673.00)		8,561,980.00	831,307.00
				CAIDJE - 1	8,561,980.00	
400120	MD Pharmacy	(88,819.85)	(53,435.71)		0.00	(53,435.71)
400127	MD Oxygen	(6,802.26)	(5,642.53)		0.00	(5,642.53)
400135	MD Physical Therapy	(143,678.69)	(78,620.66)		0.00	(78,620.66)
400140	MD Occupational Therapy	(152,142.89)	(106,203.70)		0.00	(106,203.70)
400145	MD Speech Therapy	(32,418.17)	(98,146.77)		0.00	(98,146.77)
400155	MD Contractual Allow (R&B)	(1,648,447.87)	(2,440,931.21)		0.00	(2,440,931.21)
400160	MD Contractual Allow (Ancill	423,861.86	342,049.37		0.00	342,049.37
400169	MD (NY) Sequester	29,611.42	0.00		(89,948.00)	(89,948.00)
				CAIDJE - 1	(89,948.00)	
400170	MD PY Revenue Adjustments	(0.01)	0.00		0.00	0.00
400200	MA Room & Board	(443,936.00)	(371,382.00)		0.00	(371,382.00)
400210	MA Equipment Rental	(153.00)	(4,112.28)		0.00	(4,112.28)
400215	MA Lab	(1,009.11)	(249.91)		0.00	(249.91)
400220	MA Pharmacy	(47,594.42)	(33,679.33)		0.00	(33,679.33)
400227	MA Oxygen	(577.00)	(74.00)		0.00	(74.00)
400230	MA X-Ray	(745.00)	(639.00)		0.00	(639.00)
400235	MA Physical Therapy	(123,186.94)	(107,576.89)		0.00	(107,576.89)
400240	MA Occupational Therapy	(124,277.40)	(105,622.83)		0.00	(105,622.83)
400245	MA Speech Therapy	(67,030.25)	(79,219.91)		0.00	(79,219.91)
400246	MA Nursing	(198,091.37)	(173,336.33)		0.00	(173,336.33)
400255	MA Contractual Allow (R&B)	314,300.35	259,449.29		46,713.07	306,162.36
				CAIDJE - 1	46,713.07	
400260	MA Contractual Allow (Ancill	(56,476.28)	(46,025.92)		0.00	(46,025.92)
400269	MA Sequester	7,267.82	10,173.26		0.00	10,173.26
400289	M MA Contractual Allow (Anci	153.00	4,112.28		0.00	4,112.28
400355	H Contractual Allow (R&B)	(0.04)	0.00		(42,770.00)	(42,770.00)
				CAIDJE - 1	(21,294.00)	
				CAIDJE - 1	(21,476.00)	
400400	MG Room & Board	(11,865.00)	(32,396.00)		(182.00)	(32,578.00)

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		12/31/2022	12/31/2023			12/31/2023
				CAIDJE - 1	21,294.00	
				CAIDJE - 1	(21,476.00)	
400410	MG Equipment Rental	(132.81)	0.00		0.00	0.00
400420	MG Pharmacy	(2,185.56)	(5,069.50)		0.00	(5,069.50)
400430	MG X-Ray	0.00	(69.00)		0.00	(69.00)
400435	MG Physical Therapy	(2,829.15)	(6,138.94)		0.00	(6,138.94)
400440	MG Occupational Therapy	0.00	(6,522.55)		0.00	(6,522.55)
400445	MG Speech Therapy	(645.23)	(3,031.91)		0.00	(3,031.91)
400455	MG Contractual Allow (R&B)	0.00	(10,192.00)		0.00	(10,192.00)
400460	MG Contractual Allow (Ancill	5,792.75	20,831.90		0.00	20,831.90
400560	MD (NY) Contractual Allow (A	0.00	61.41		0.00	61.41
400635	MB Physical Therapy	(5,854.45)	(30,747.91)		0.00	(30,747.91)
400640	MB Occupational Therapy	(4,981.08)	(18,798.52)		0.00	(18,798.52)
400645	MB Speech Therapy	(90.42)	(6,636.71)		0.00	(6,636.71)
400660	MB Contractual Allow (Ancill	11,359.74	9,859.50		0.00	9,859.50
400662	MB Contractual Allow -AncNY	1,753.52	1,630.19		0.00	1,630.19
400669	MB Sequester	107.45	735.52		0.00	735.52
400700	VA Room & Board	(8,633,110.00)	0.00		(8,472,032.00)	(8,472,032.00)
				CAIDJE - 1	(8,472,032.00)	
400855	Grant Revenue	(350,847.11)	0.00		0.00	0.00
400857	Covid19 Preparedness Revenue	0.00	(18,974.45)		0.00	(18,974.45)
400860	Miscellaneous Revenue	(4,042.50)	(1,678.71)		0.00	(1,678.71)
400861	COVID Testing Revenue	(193,764.00)	(33,024.00)		0.00	(33,024.00)
400870	Interest Income	(8,237.42)	(149.49)		0.00	(149.49)
500010	Salaries - Administrator	201,215.87	228,845.22		0.00	228,845.22
500025	Salaries - ClinicalNurse Lias	91,846.18	100,379.10		0.00	100,379.10
500040	Salaries - Business Office	122,581.71	132,304.82		0.00	132,304.82
500041	Salaries - Bus Off Covid Unit	(15.26)	0.00		0.00	0.00
500150	Advertising - Help Wanted	1,921.57	1,436.66		0.00	1,436.66
500160	Auto Expenses	6,589.09	3,043.95		0.00	3,043.95
500180	Travel & Mileage	7,686.42	9,911.79		0.00	9,911.79
500200	Bank Charges	5,816.40	6,415.52		0.00	6,415.52
500220	Payroll Processing Fees - ADP	38,768.00	19,872.60		0.00	19,872.60
500240	Dues & Subscriptions	21,396.47	26,669.52		0.00	26,669.52
500260	Office Supplies	16,732.19	11,192.82		0.00	11,192.82
500280	Postage	3,212.04	3,616.58		0.00	3,616.58
500300	Printing	525.00	0.00		0.00	0.00
500310	Rental Of Office Equipment	6,745.70	10,937.08		0.00	10,937.08
500320	Accounting Fees	20,505.11	76,974.21		0.00	76,974.21
500330	Contract Svcs - Office	42,337.89	51,953.09		0.00	51,953.09
500332	Contract Svcs - IT Support	13,171.82	14,998.55		0.00	14,998.55
500340	Legal Fees	27,040.00	67,991.95		0.00	67,991.95
500360	Consulting Other	43,631.21	7,041.12		0.00	7,041.12
500400	Business License Fees	1,928.04	0.00		0.00	0.00
500420	Licenses & Permits	900.00	1,285.00		0.00	1,285.00
500440	Telephone	15,551.38	16,172.20		0.00	16,172.20
500450	Insurance - Non Property	52,845.95	34,876.26		0.00	34,876.26
500460	Meetings & Seminars	1,862.61	2,357.00		0.00	2,357.00
500480	Advertising - Promotional	6,987.03	2,601.75		0.00	2,601.75
500490	Fines & Penalties	0.00	3,060.05		0.00	3,060.05
500494	Taxes - Business	6,621.00	0.00		0.00	0.00
500495	Bad Debt	119,944.54	60,000.00		0.00	60,000.00
500510	Taxes - Real Estate	28,320.00	36,367.90		0.00	36,367.90
500520	Taxes - Personal Property	2,237.09	(297.09)		0.00	(297.09)
500530	Insurance - Property	3,561.00	4,188.38		0.00	4,188.38
500551	Provider Tax	510,732.63	566,844.06		0.00	566,844.06
500800	Management Fee	519,691.00	510,413.00		0.00	510,413.00
500900	Rent Expense - Building	1,447,616.06	1,064,470.70		0.00	1,064,470.70
501100	Deprec - FF&E	8,456.94	12,668.58		0.00	12,668.58
501300	Deprec - Leasehold Improvmnts	7,887.36	16,039.86		0.00	16,039.86
501350	Deprec - Vehicle	2,621.88	2,621.88		0.00	2,621.88
501400	Amort - Computers	797.64	797.64		0.00	797.64
502150	Interest Other	1,275.36	5,918.46		0.00	5,918.46
510003	Benefits Expense - PTO ETO	(39,375.54)	14,981.07		0.00	14,981.07
510010	Payroll Taxes - FICA	353,700.31	377,066.02		0.00	377,066.02
510020	Payroll Taxes - FUTA	5,282.72	4,458.77		0.00	4,458.77
510030	Payroll Taxes - SUTA	51,916.93	42,353.16		0.00	42,353.16
510040	Workers' Compensation	58,613.06	91,008.81		0.00	91,008.81
510050	Group Health Insurance	313,315.88	285,916.17		0.00	285,916.17
510080	Employ Benes - Non Payroll	8,704.57	5,045.29		0.00	5,045.29
510100	Employee Disability Ins	7,226.81	7,906.80		0.00	7,906.80
510105	Employee Pers Fam Med Lve Ins	14,209.17	17,861.32		0.00	17,861.32
510110	Pre Employment EE Costs	3,199.65	1,060.00		0.00	1,060.00
520010	Salaries - Food Serv Dir	52,246.41	53,354.65		0.00	53,354.65
520020	Salaries - Cooks	148,748.59	174,800.97		0.00	174,800.97
520030	Salaries - Dietary Aides	121,773.32	166,652.83		0.00	166,652.83
520031	Salaries - Dietary Aide Covid	(68.43)	0.00		0.00	0.00
520040	Salaries - Dietician	15,327.17	5,180.25		0.00	5,180.25
520100	Raw Food	215,693.83	220,543.26		0.00	220,543.26
520120	Food Supplements	17,555.31	26,996.32		0.00	26,996.32
520140	Dietary Supplies	28,487.29	31,188.94		0.00	31,188.94
520160	Contract Svcs - Dietary	4,770.71	5,268.14		0.00	5,268.14
520165	Contract Svcs - Dietician	0.00	24,338.88		0.00	24,338.88

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530010	Salaries - Houskpg Supv	39,093.00	46,407.13		0.00	46,407.13
530020	Salaries - Houskpg Staff	111,446.70	161,745.91		0.00	161,745.91
530021	Salaries - Houskpg Covid Unit	(144.43)	0.00		0.00	0.00
530120	Housekeeping Supplies	25,514.41	30,785.02		0.00	30,785.02
540020	Salaries - Laundry Staff	33,988.50	27,748.30		0.00	27,748.30
540100	Laundry Supplies	6,809.47	6,814.66		0.00	6,814.66
540140	Linens Purchases	13,555.83	18,754.91		0.00	18,754.91
550010	Salaries - Maint Supervisor	67,572.23	71,055.05		0.00	71,055.05
550020	Salaries - Maintenance Staff	18,642.64	21,535.98		0.00	21,535.98
550021	Salaries - Maintenance Covid	(19.93)	0.00		0.00	0.00
550100	Maintenance Supplies	25,183.13	26,894.00		0.00	26,894.00
550110	Repairs & Maintenance	39,660.76	68,706.02		0.00	68,706.02
550120	Contract Svcs Maintenance	81,234.43	35,276.14		0.00	35,276.14
550130	Minor Equipment	3,544.42	13,908.85		0.00	13,908.85
550140	Pest Control	1,380.00	1,499.88		0.00	1,499.88
550145	Contract Svcs - Landscaping/S	10,800.00	10,250.00		0.00	10,250.00
550150	Gas & Electric	174,988.58	161,065.92		0.00	161,065.92
550160	Fuel Oil	471.62	839.46		0.00	839.46
550170	Cable TV	25,003.90	23,593.24		0.00	23,593.24
550180	Water & Sewer	35,480.68	1,772.09		0.00	1,772.09
550190	Trash Removal	20,420.32	21,784.83		0.00	21,784.83
560010	Salaries - DNS	124,582.46	143,396.98		0.00	143,396.98
560015	Salaries - DNS Neuro	68,012.00	104,884.55		0.00	104,884.55
560020	Salaries - ADNS	53,549.31	72,006.96		0.00	72,006.96
560025	Salaries - ADNS Neuro	26,496.96	73,310.92		0.00	73,310.92
560030	Salaries - RN Nursing Supervi	13,174.19	531.25		0.00	531.25
560040	Salaries - Nursing Scheduler	47,067.31	60,370.49		0.00	60,370.49
560050	Salaries - Ward Clerk	(1,330.33)	0.00		0.00	0.00
560060	Salaries - MDS Coordinator	56,411.57	62,226.73		0.00	62,226.73
560070	Salaries - Nursing Admin Other	48,089.06	85,236.60		0.00	85,236.60
560080	Salaries - Central Supl Clerk	10,725.47	3,711.62		0.00	3,711.62
560090	Salaries - Medical Records	23,742.20	36,287.34		0.00	36,287.34
560100	Salaries - Infection Control	627.81	0.00		0.00	0.00
560110	Salaries - Staff Development	69,747.75	86,552.86		0.00	86,552.86
562020	Salaries - RN	661,388.46	801,516.38		0.00	801,516.38
562021	Salaries - RN Covid Unit	(33.21)	0.00		0.00	0.00
562030	Salaries - LPN	436,865.08	473,031.97		0.00	473,031.97
562031	Salaries - LPN Covid Unit	(1,849.18)	0.00		0.00	0.00
562040	Salaries - CNA	1,108,282.07	1,217,018.66		0.00	1,217,018.66
562041	Salaries - CNA Covid Unit	(795.28)	0.00		0.00	0.00
562060	Salaries - Neuro Nursing Assi	283,649.11	227,616.24		0.00	227,616.24
562062	Salaries - Nurse Specialists	89,914.26	68,906.43		0.00	68,906.43
562100	Medical Supplies	66,806.54	50,065.26		0.00	50,065.26
562120	Diapers/Disposables	22,719.73	24,283.48		0.00	24,283.48
562140	Tube Feeding (Non Part B)	2,062.59	3,087.34		0.00	3,087.34
562160	Oxygen Supplies	1,658.65	3,276.09		0.00	3,276.09
564100	Contract Svcs - Pharmacy	4,966.50	4,856.00		0.00	4,856.00
564120	Over The Counter Drugs	11,204.61	9,617.10		0.00	9,617.10
564140	Prescription Drugs	127,605.82	102,183.40		0.00	102,183.40
566010	I.V. Therapy/RT Exp	711.28	79.31		0.00	79.31
566030	Contract Svcs - Med Director	145,100.00	145,300.00		0.00	145,300.00
566050	Contract Svcs - Physician	309.12	0.00		0.00	0.00
566060	Contract Svcs - Dental	3,329.00	0.00		0.00	0.00
566070	Contract Svcs - Soc Services	1,717.14	1,810.56		0.00	1,810.56
566100	Medical Records Supplies	759.71	823.98		0.00	823.98
566140	Patient Transportation	4,839.20	92.94		0.00	92.94
566160	Med Equip Rental	28,227.69	46,070.31		0.00	46,070.31
566180	Patient Expenses	2,942.51	1,468.01		0.00	1,468.01
566190	Lab Fees	2,105.88	424.70		0.00	424.70
566191	Lab Fees COVID	212.98	0.00		0.00	0.00
566200	X-Ray Services	2,114.15	3,658.34		0.00	3,658.34
570040	Contract Svcs - Rehab	14,028.43	0.00		0.00	0.00
570050	Salaries - PT	10,805.10	11,208.21		0.00	11,208.21
570051	Salaries - PT Covid	(127.72)	0.00		0.00	0.00
570055	Salaries - PT Aides	61,752.72	75,425.17		0.00	75,425.17
570060	Physical Therapy Supplies	11,603.84	11,439.39		0.00	11,439.39
570070	Salaries - ST Staff	23,438.83	75,554.46		0.00	75,554.46
570071	Salaries - ST Staff Covid	(21.12)	0.00		0.00	0.00
570090	Salaries - OT	41,341.61	61,532.76		0.00	61,532.76
570091	Salaries - OT Covid	(129.52)	0.00		0.00	0.00
570100	Salaries - COTA	67,776.74	79,712.14		0.00	79,712.14
570110	Occupational Therapy Supplies	0.00	117.99		0.00	117.99
570160	Respiratory Therapy Supplies	0.00	615.69		0.00	615.69
580010	Salaries - Activities Director	54,001.24	79,165.10		0.00	79,165.10
580020	Salaries - Activities -Staff	60,409.50	43,347.14		0.00	43,347.14
580100	Activities Supplies	3,235.01	2,769.76		0.00	2,769.76
580120	Contract Svcs - Entertainment	810.00	3,240.00		0.00	3,240.00
590010	Salaries - Social Svc Dir	20,338.42	45,424.67		0.00	45,424.67
590020	Salaries - Social Svc Staff	38,262.55	39,226.27		0.00	39,226.27
Subtotal : None		(1,224,086.63)	(1,101,387.08)		0.00	(1,101,387.08)
Total [2] Income Statement		(1,224,086.63)	(1,101,387.08)		0.00	(1,101,387.08)

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Client: **A140558 - Bear Mountain-Timberlyn Heights**
Engagement: **MDMC 2023 - Bear Mountain Timberlyn**
Period Ending: **12/31/2023**
Trial Balance: **T-01 - Master TB**
Workpaper: **T:02 - MCD SNF-CR Groupings**

Account	Description	CAID 12/31/2023	PP-1 12/31/2022
Group : [S6L1.1C1]	Cash and Cash Equivalents		
Subgroup : None			
100010	Petty Cash	1,050.00	1,050.00
100020	Cash - Operating	197,936.48	149,069.11
100027	Cash - Payroll	4,631.65	0.00
100041	Cash Comm AR Accts	110,256.97	89,326.60
Subtotal : None		313,875.10	239,445.71
Total [S6L1.1C1]	Cash and Cash Equivalents	313,875.10	239,445.71
Group : [S6L1.5C1]	Payer Accounts Receivable		
Subgroup : [S6L1.5C1A/ R Self-Pay Patients (Private)]			
100085	AR Private	3,428.93	693.23
Subtotal [S6L1.5C1A] A/ R Self-Pay Patients (Private)		3,428.93	693.23
Subgroup : [S6L1.5C1A/R Managed Care Patients (Private)]			
100080	AR Managed Care	12,841.62	7,289.62
Subtotal [S6L1.5C1B] A/R Managed Care Patients (Private)		12,841.62	7,289.62
Subgroup : [S6L1.5C1A/r Medicare Non Managed Care]			
100075	AR Medicare A	158,802.20	94,472.97
100090	AR Medicare B	13,764.21	5,823.40
Subtotal [S6L1.5C1D] A/r Medicare Non Managed Care		172,566.41	100,296.37
Subgroup : [S6L1.5C1A/R Mass Medicaid Non Managed Care]			
100070	AR Medicaid	1,222,070.12	1,089,285.71
Subtotal [S6L1.5C1F] A/R Mass Medicaid Non Managed Care		1,222,070.12	1,089,285.71
Total [S6L1.5C1]	Payer Accounts Receivable	1,410,907.08	1,197,564.93
Group : [S6L1.6C1]	Less Reserve for Bad Debts		
Subgroup : None			
100105	Allowance - Doubtful Accounts	(498,324.84)	(438,324.84)
Subtotal : None		(498,324.84)	(438,324.84)
Total [S6L1.6C1]	Less Reserve for Bad Debts	(498,324.84)	(438,324.84)
Group : [S6L1.8C1]	Receivable from Affiliates/Related Parties		
Subgroup : None			
100317	Due To/from Bear Mtn Health	7,238,689.73	7,640,924.05
100318	Due To/from Bear Mtn Mgmt	(1,564,923.27)	(1,809,303.81)
100320	Due To/from Medicaid	(88,401.40)	0.00
100338	Due to/fr Bear Mtn 148 Op	508,626.48	504,964.37
100396	Due to/fr BM 320 Prop	5,484.00	105,484.00
Subtotal : None		6,099,475.54	6,442,068.61
Total [S6L1.8C1]	Receivable from Affiliates/Related Parties	6,099,475.54	6,442,068.61
Group : [S6L1.11C1]	Other Receivables		
Subgroup : None			

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