

Client: **A162288 - Bear Mountain Andover LLC**  
Engagement: **MDMC 2022 - Bear Mountain Andover LLC**  
Period Ending: **12/31/2022**  
Trial Balance: **T-01 - Realty TB**  
Workpaper: **T:::02 - MCD REA CR Groupings Report**

Account	Description	CAID 12/31/2022	PP-1 12/31/2021
<b>Group : [1025.0] Cash &amp; Cash Equivalents</b>			
<b>Subgroup : None</b>			
1000-1000	Cash - Concentration	672,546.16	170,433.10
1000-1001	Cash - Concentration CCP	1,093,379.36	1,093,379.36
1000-2000	Cash - Disbursements	(407,616.45)	(407,616.45)
1000-2001	Cash - Disbursements CCP	(631.00)	(631.00)
1150-1003	Cash Rent Contra Revenue Reserve	(64,467.19)	(75,547.47)
<b>Subtotal : None</b>		<b>1,293,210.88</b>	<b>780,017.54</b>
<b>Total [1025.0] Cash &amp; Cash Equivalents</b>		<b>1,293,210.88</b>	<b>780,017.54</b>
<b>Group : [1120.0] Accounts Receivable</b>			
<b>Subgroup : None</b>			
1100-1000	Rental Income Receivable	64,467.19	75,547.47
1100-5010	Other Receivables	246,805.68	396,805.68
1100-5020	Real estate tax receivable	(0.01)	(0.01)
<b>Subtotal : None</b>		<b>311,272.86</b>	<b>472,353.14</b>
<b>Total [1120.0] Accounts Receivable</b>		<b>311,272.86</b>	<b>472,353.14</b>
<b>Group : [1300.0] Prepaid Expenses: Other Prepaid Expenses</b>			
<b>Subgroup : None</b>			
1820-1000	Property Taxes - Prepays	20,114.85	0.00
1840-9000	Prepays - Other	208,414.61	260,518.25
<b>Subtotal : None</b>		<b>228,529.46</b>	<b>260,518.25</b>
<b>Total [1300.0] Prepaid Expenses: Other Prepaid Expenses</b>		<b>228,529.46</b>	<b>260,518.25</b>
<b>Group : [1511.1] Land: Cost</b>			
<b>Subgroup : None</b>			
1400-1000	Land	2,123,432.38	2,123,432.38
<b>Subtotal : None</b>		<b>2,123,432.38</b>	<b>2,123,432.38</b>
<b>Total [1511.1] Land: Cost</b>		<b>2,123,432.38</b>	<b>2,123,432.38</b>
<b>Group : [1521.1] Building: Cost</b>			
<b>Subgroup : None</b>			
1500-1000	Building - Original Purchase Price	4,700,811.56	4,700,811.56
<b>Subtotal : None</b>		<b>4,700,811.56</b>	<b>4,700,811.56</b>
<b>Total [1521.1] Building: Cost</b>		<b>4,700,811.56</b>	<b>4,700,811.56</b>
<b>Group : [1522.2] Building: Accum. Depr.</b>			
<b>Subgroup : None</b>			
1600-1000	A/D - Building - Original Purchase	(626,774.88)	(509,254.59)
<b>Subtotal : None</b>		<b>(626,774.88)</b>	<b>(509,254.59)</b>
<b>Total [1522.2] Building: Accum. Depr.</b>		<b>(626,774.88)</b>	<b>(509,254.59)</b>
<b>Group : [1611.1] Building Improvements: Cost</b>			
<b>Subgroup : None</b>			
1510-1000	Building Improvements	245,297.75	245,297.75
<b>Subtotal : None</b>		<b>245,297.75</b>	<b>245,297.75</b>
<b>Total [1611.1] Building Improvements: Cost</b>		<b>245,297.75</b>	<b>245,297.75</b>
<b>Group : [1612.2] Building Improvements: Accum. Depr.</b>			
<b>Subgroup : None</b>			

Client: **A162288 - Bear Mountain Andover LLC**  
Engagement: **MDMC 2022 - Bear Mountain Andover LLC**  
Period Ending: **12/31/2022**  
Trial Balance: **T-01 - Realty TB**  
Workpaper: **T:::02 - MCD REA CR Groupings Report**

Account	Description	CAID	PP-1
		12/31/2022	12/31/2021
1610-1000	A/D - Building Improvements	(87,216.96)	(70,863.78)
<b>Subtotal : None</b>		<b>(87,216.96)</b>	<b>(70,863.78)</b>
<b>Total [1612.2] Building Improvements: Accum. Depr.</b>		<b>(87,216.96)</b>	<b>(70,863.78)</b>
<b>Group : [1651.1] Equipment: Cost</b>			
<b>Subgroup : None</b>			
1590-1000	Furniture and Equipment	436,878.43	436,878.43
1590-1010	F&E - Additions	18,377.25	18,377.25
<b>Subtotal : None</b>		<b>455,255.68</b>	<b>455,255.68</b>
<b>Total [1651.1] Equipment: Cost</b>		<b>455,255.68</b>	<b>455,255.68</b>
<b>Group : [1652.2] Equipment: Accum. Depr.</b>			
<b>Subgroup : None</b>			
1690-1000	A/D - Furniture and Equipment	(236,572.50)	(190,504.21)
<b>Subtotal : None</b>		<b>(236,572.50)</b>	<b>(190,504.21)</b>
<b>Total [1652.2] Equipment: Accum. Depr.</b>		<b>(236,572.50)</b>	<b>(190,504.21)</b>
<b>Group : [1985.0] Other Deferred Charges &amp; Other Non-Current Assets</b>			
<b>Subgroup : None</b>			
1860-1000	Lease Inducement	212,584.95	265,731.27
<b>Subtotal : None</b>		<b>212,584.95</b>	<b>265,731.27</b>
<b>Total [1985.0] Other Deferred Charges &amp; Other Non-Current Assets</b>		<b>212,584.95</b>	<b>265,731.27</b>
<b>Group : [2120.0] Notes Payable: Subsidiaries and Affiliates</b>			
<b>Subgroup : None</b>			
2900-1000	Intercompany	(7,656,460.78)	(7,656,460.78)
<b>Subtotal : None</b>		<b>(7,656,460.78)</b>	<b>(7,656,460.78)</b>
<b>Total [2120.0] Notes Payable: Subsidiaries and Affiliates</b>		<b>(7,656,460.78)</b>	<b>(7,656,460.78)</b>
<b>Group : [2230.0] Other Current Liabilities</b>			
<b>Subgroup : None</b>			
2200-2002	Real Estate Tax Reserve	(474,487.97)	(324,534.53)
2200-2012	Real Estate Tax Reserve Draws	326,818.41	231,634.35
2200-2022	Tax Reserve - Charges	24,992.24	0.00
2200-2032	Tax Reserve - GAAP Adj	(20,114.85)	349.09
2500-2000	Real Property Tax Liability	0.01	(349.08)
<b>Subtotal : None</b>		<b>(142,792.16)</b>	<b>(92,900.17)</b>
<b>Total [2230.0] Other Current Liabilities</b>		<b>(142,792.16)</b>	<b>(92,900.17)</b>
<b>Group : [2650.0] Retained Earnings (Corp)</b>			
<b>Subgroup : None</b>			
3910-0000	Retained Earnings	(783,434.04)	(800,501.13)
<b>Subtotal : None</b>		<b>(783,434.04)</b>	<b>(800,501.13)</b>
<b>Total [2650.0] Retained Earnings (Corp)</b>		<b>(783,434.04)</b>	<b>(800,501.13)</b>
<b>Group : [3510.1] Rental Income: Nursing Facility</b>			
<b>Subgroup : None</b>			
4100-1000	Tenant Rents	(311,255.64)	(302,189.88)
4100-1010	Contra Revenue Reserve	(11,080.28)	35,255.47
4100-9000	Other Rental Operations	53,146.32	53,146.32
<b>Subtotal : None</b>		<b>(269,189.60)</b>	<b>(213,788.09)</b>
<b>Total [3510.1] Rental Income: Nursing Facility</b>		<b>(269,189.60)</b>	<b>(213,788.09)</b>

Client: **A162288 - Bear Mountain Andover LLC**  
Engagement: **MDMC 2022 - Bear Mountain Andover LLC**  
Period Ending: **12/31/2022**  
Trial Balance: **T-01 - Realty TB**  
Workpaper: **T:::02 - MCD REA CR Groupings Report**

Account	Description	CAID 12/31/2022	PP-1 12/31/2021
<b>Group : [9550.0] Building Depreciation</b>			
<b>Subgroup : None</b>			
8400-1500	D/A - Building - Original Purchase	117,520.29	117,520.29
<b>Subtotal : None</b>		<b>117,520.29</b>	<b>117,520.29</b>
<b>Total [9550.0] Building Depreciation</b>		<b>117,520.29</b>	<b>117,520.29</b>
<b>Group : [9560.8] Building Improvement Depreciation</b>			
<b>Subgroup : None</b>			
8400-1510	D/A - Building Improvements	16,353.18	16,353.18
<b>Subtotal : None</b>		<b>16,353.18</b>	<b>16,353.18</b>
<b>Total [9560.8] Building Improvement Depreciation</b>		<b>16,353.18</b>	<b>16,353.18</b>
<b>Group : [9570.0] Equipment Depreciation</b>			
<b>Subgroup : None</b>			
8400-1590	D/A - Furniture and Equipment	46,068.29	44,878.07
<b>Subtotal : None</b>		<b>46,068.29</b>	<b>44,878.07</b>
<b>Total [9570.0] Equipment Depreciation</b>		<b>46,068.29</b>	<b>44,878.07</b>
<b>Group : [9502.5] Other Operating Expenses</b>			
<b>Subgroup : None</b>			
4200-2000	Prop Tax Recoveries	(95,143.32)	(95,227.68)
5100-1000	Property Taxes	95,143.32	95,227.68
6270-4000	Lease Commissions	52,103.64	52,103.64
<b>Subtotal : None</b>		<b>52,103.64</b>	<b>52,103.64</b>
<b>Total [9502.5] Other Operating Expenses</b>		<b>52,103.64</b>	<b>52,103.64</b>
<b>Sum of Account Groups</b>		<b>0.00</b>	<b>0.00</b>
<b>Net (Income) Loss</b>		<b>(37,144.20)</b>	<b>17,067.09</b>

Tickmarks

{a}	
{b}	
{c}	
{d}	
{e}	
{f}	
{g}	
{h}	
{i}	
{j}	
{k}	
{l}	
{m}	
{n}	
{o}	

---

{p}	
{q}	
{r}	
{s}	
{t}	
{u}	
{v}	
{w}	
{x}	
{y}	
{z}	