

Client: **A162283 - Bear Mountain-Reading**
Engagement: **MDMC 2022 - Bear Mountain-Reading**
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
Group : [1025.0] Cash & Cash Equivalents			
Subgroup : None			
1000-1000	Cash - Concentration	(344,111.92)	(535,820.78)
1000-1001	Cash - Concentration CCP	526,755.75	526,755.75
1000-2000	Cash - Disbursements	(2,500.00)	(2,500.00)
Subtotal : None		180,143.83	(11,565.03)
Total [1025.0] Cash & Cash Equivalents		180,143.83	(11,565.03)
Group : [1130.0] Rent Receivable			
Subgroup : None			
1100-1000	Rental Income Receivable	39,751.03	46,583.25
1150-1003	Cash Rent Contra Revenue Reserve	(39,751.03)	(46,583.25)
Subtotal : None		0.00	0.00
Total [1130.0] Rent Receivable		0.00	0.00
Group : [1511.1] Land: Cost			
Subgroup : None			
1400-1000	Land	1,534,154.50	1,534,154.50
Subtotal : None		1,534,154.50	1,534,154.50
Total [1511.1] Land: Cost		1,534,154.50	1,534,154.50
Group : [1521.1] Building: Cost			
Subgroup : None			
1500-1000	Building - Original Purchase Price	4,449,219.30	4,449,219.30
Subtotal : None		4,449,219.30	4,449,219.30
Total [1521.1] Building: Cost		4,449,219.30	4,449,219.30
Group : [1522.2] Building: Accum. Depr.			
Subgroup : None			
1600-1000	A/D - Building - Original Purchase	(593,229.23)	(481,998.75)
Subtotal : None		(593,229.23)	(481,998.75)
Total [1522.2] Building: Accum. Depr.		(593,229.23)	(481,998.75)
Group : [1611.1] Building Improvements: Cost			
Subgroup : None			
1510-1000	Building Improvements	355,070.48	355,070.48
1510-1010	Building Imp - Additions	539,500.00	539,500.00
Subtotal : None		894,570.48	894,570.48
Total [1611.1] Building Improvements: Cost		894,570.48	894,570.48
Group : [1612.2] Building Improvements: Accum. Depr.			
Subgroup : None			
1610-1000	A/D - Building Improvements	(188,486.20)	(128,848.17)
Subtotal : None		(188,486.20)	(128,848.17)
Total [1612.2] Building Improvements: Accum. Depr.		(188,486.20)	(128,848.17)
Group : [1651.1] Equipment: Cost			
Subgroup : None			
1590-1000	Furniture and Equipment	416,558.51	416,558.51
Subtotal : None		416,558.51	416,558.51
Total [1651.1] Equipment: Cost		416,558.51	416,558.51
Group : [1652.2] Equipment: Accum. Depr.			
Subgroup : None			
1690-1000	A/D - Furniture and Equipment	(222,164.53)	(180,508.68)
Subtotal : None		(222,164.53)	(180,508.68)
Total [1652.2] Equipment: Accum. Depr.		(222,164.53)	(180,508.68)
Group : [2120.0] Notes Payable: Subsidiaries and Affiliates			
Subgroup : None			

0.00

Client: **A162283 - Bear Mountain-Reading**
Engagement: **MDMC 2022 - Bear Mountain-Reading**
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
2900-1000	Intercompany	(6,163,516.15)	(6,172,516.15)
Subtotal : None		(6,163,516.15)	(6,172,516.15)
Total [2120.0] Notes Payable: Subsidiaries and Affiliates		(6,163,516.15)	(6,172,516.15)
Group : [2230.0] Other Current Liabilities			
Subgroup : None			
2200-2002	Real Estate Tax Reserve	(225,577.56)	(150,485.88)
2200-2012	Real Estate Tax Reserve Draws	209,102.33	146,979.61
2200-2022	Tax Reserve - Charges	11,015.28	0.00
Subtotal : None		(5,459.95)	(3,506.27)
Total [2230.0] Other Current Liabilities		(5,459.95)	(3,506.27)
Group : [2650.0] Retained Earnings (Corp)			
Subgroup : None			
3910-0000	Retained Earnings	(315,559.74)	(352,913.57)
Subtotal : None		(315,559.74)	(352,913.57)
Total [2650.0] Retained Earnings (Corp)		(315,559.74)	(352,913.57)
Group : [3510.1] Rental Income: Nursing Facility			
Subgroup : None			
4100-1000	Tenant Rents	(191,922.96)	(186,333.00)
4100-1010	Contra Revenue Reserve	(6,832.22)	21,738.85
Subtotal : None		(198,755.18)	(164,594.15)
Total [3510.1] Rental Income: Nursing Facility		(198,755.18)	(164,594.15)
Group : [9540.0] Real Estate Taxes			
Subgroup : None			
4200-2000	Prop Tax Recoveries	(67,069.74)	(70,377.96)
5100-1000	Property Taxes	67,069.74	70,377.96
Subtotal : None		0.00	0.00
Total [9540.0] Real Estate Taxes		0.00	0.00
Group : [9550.0] Building Depreciation			
Subgroup : None			
8400-1500	D/A - Building - Original Purchase	111,230.48	111,230.48
Subtotal : None		111,230.48	111,230.48
Total [9550.0] Building Depreciation		111,230.48	111,230.48
Group : [9560.8] Building Improvement Depreciation			
Subgroup : None			
8400-1510	D/A - Building Improvements	59,638.03	49,061.65
Subtotal : None		59,638.03	49,061.65
Total [9560.8] Building Improvement Depreciation		59,638.03	49,061.65
Group : [9570.0] Equipment Depreciation			
Subgroup : None			
8400-1590	D/A - Furniture and Equipment	41,655.85	41,655.85
Subtotal : None		41,655.85	41,655.85
Total [9570.0] Equipment Depreciation		41,655.85	41,655.85
Sum of Account Groups		0.00	0.00
Net (Income) Loss		13,769.18	37,353.83

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}	