

Client: **A162270 - Bear Mountain-Worcester LLC**
Engagement: **MDMC 2022 - Bear Mountain-Worcester 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
Group : [1025.0] Cash & Cash Equivalents			
Subgroup : None			
1000-1000	Cash - Concentration	1,172,005.35	858,000.52
1000-1001	Cash - Concentration CCP	845,942.80	845,942.80
1000-2000	Cash - Disbursements	(5,825.00)	(4,633.00)
1000-2001	Cash - Disbursements CCP	(447.75)	(447.75)
Subtotal : None		2,011,675.40	1,698,862.57
Total [1025.0] Cash & Cash Equivalents		2,011,675.40	1,698,862.57
Group : [1130.0] Rent Receivable			
Subgroup : None			
1100-1000	Rental Income Receivable	66,510.35	77,941.83
1150-1003	Cash Rent Contra Revenue Reserve	(66,510.35)	(77,941.83)
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	944,876.61	944,876.61
Subtotal : None		944,876.61	944,876.61
Total [1511.1] Land: Cost		944,876.61	944,876.61
Group : [1521.1] Building: Cost			
Subgroup : None			
1500-1000	Building - Original Purchase Price	8,071,943.41	8,071,943.41
Subtotal : None		8,071,943.41	8,071,943.41
Total [1521.1] Building: Cost		8,071,943.41	8,071,943.41
Group : [1522.2] Building: Accum. Depr.			
Subgroup : None			
1600-1000	A/D - Building - Original Purchase	(1,076,259.16)	(874,460.57)
Subtotal : None		(1,076,259.16)	(874,460.57)
Total [1522.2] Building: Accum. Depr.		(1,076,259.16)	(874,460.57)
Group : [1611.1] Building Improvements: Cost			
Subgroup : None			
1510-1000	Building Improvements	128,633.91	128,633.91
Subtotal : None		128,633.91	128,633.91
Total [1611.1] Building Improvements: Cost		128,633.91	128,633.91
Group : [1612.2] Building Improvements: Accum. Depr.			
Subgroup : None			
1610-1000	A/D - Building Improvements	(45,736.48)	(37,160.89)
Subtotal : None		(45,736.48)	(37,160.89)
Total [1612.2] Building Improvements: Accum. Depr.		(45,736.48)	(37,160.89)
Group : [1651.1] Equipment: Cost			
Subgroup : None			
1590-1000	Furniture and Equipment	568,957.96	568,957.96
1590-1010	F&E - Additions	50,098.21	50,098.21
Subtotal : None		619,056.17	619,056.17

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Workpaper: **T:::02 - MCD REA-CR Groupings Report**

Account	Description	CAID	PP-1
		12/31/2022	12/31/2021
Total [1651.1] Equipment: Cost		619,056.17	619,056.17
Group : [1652.2] Equipment: Accum. Depr.			
Subgroup : None			
1690-1000 A/D - Furniture and Equipment		(303,444.27)	(246,548.47)
Subtotal : None		(303,444.27)	(246,548.47)
Total [1652.2] Equipment: Accum. Depr.		(303,444.27)	(246,548.47)
Group : [2230.0] Other Current Liabilities			
Subgroup : None			
2200-2002 Real Estate Tax Reserve		(771,066.74)	(532,925.54)
2200-2012 Real Estate Tax Reserve Draws		669,692.80	452,694.91
2200-2022 Tax Reserve - Charges		39,690.20	0.00
Subtotal : None		(61,683.74)	(80,230.63)
Total [2230.0] Other Current Liabilities		(61,683.74)	(80,230.63)
Group : [2330.0] Due Affiliates/Related Parties			
Subgroup : None			
2900-1000 Intercompany		(9,531,979.23)	(9,531,979.23)
Subtotal : None		(9,531,979.23)	(9,531,979.23)
Total [2330.0] Due Affiliates/Related Parties		(9,531,979.23)	(9,531,979.23)
Group : [2650.0] Retained Earnings (Corp)			
Subgroup : None			
3910-0000 Retained Earnings		(692,992.88)	(687,001.41)
Subtotal : None		(692,992.88)	(687,001.41)
Total [2650.0] Retained Earnings (Corp)		(692,992.88)	(687,001.41)
Group : [3510.1] Rental Income: Nursing Facility			
Subgroup : None			
4100-1000 Tenant Rents		(321,120.24)	(311,767.32)
4100-1010 Contra Revenue Reserve		(11,431.48)	36,372.87
Subtotal : None		(332,551.72)	(275,394.45)
Total [3510.1] Rental Income: Nursing Facility		(332,551.72)	(275,394.45)
Group : [9540.0] Real Estate Taxes			
Subgroup : None			
4200-2000 Prop Tax Recoveries		(217,399.44)	(206,854.50)
5100-1000 Property Taxes		217,399.44	206,854.50
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		201,798.59	201,798.59
Subtotal : None		201,798.59	201,798.59
Total [9550.0] Building Depreciation		201,798.59	201,798.59
Group : [9560.8] Building Improvement Depreciation			
Subgroup : None			
8400-1510 D/A - Building Improvements		8,575.59	8,575.59
Subtotal : None		8,575.59	8,575.59

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Account	Description	CAID	PP-1
		12/31/2022	12/31/2021
Total [9560.8] Building Improvement Depreciation		8,575.59	8,575.59
Group : [9570.0] Equipment Depreciation			
Subgroup : None			
8400-1590 D/A - Furniture and Equipment		56,895.80	56,895.80
Subtotal : None		56,895.80	56,895.80
Total [9570.0] Equipment Depreciation		56,895.80	56,895.80
Group : [9502.5] Other Operating Expenses			
Subgroup : None			
6100-1000 Legal Fees		142.00	2,133.00
6270-1000 Professional Fees - Other		1,050.00	0.00
Subtotal : None		1,192.00	2,133.00
Total [9502.5] Other Operating Expenses		1,192.00	2,133.00
Sum of Account Groups		0.00	0.00
Net (Income) Loss		(64,089.74)	(5,991.47)

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