

Client: **A140584 - Bear Mountain-Brigham (Newburyport)**
Engagement: **MDMC 2022 - Bear Mountain-Brigham (Newburyport)**
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			
1025	Cash & Equivalents	0.00	231,788.97
Subtotal : None		0.00	231,788.97
Total [1025.0] Cash & Cash Equivalents		0.00	231,788.97
Group : [1180.0] Loans Receivable: Affiliates/Related Parties			
Subgroup : None			
1180	Affiliates/Related Parties	0.00	(3,933.75)
Subtotal : None		0.00	(3,933.75)
Total [1180.0] Loans Receivable: Affiliates/Related Parties		0.00	(3,933.75)
Group : [1511.1] Land: Cost			
Subgroup : None			
1511.1	Land - Cost	1,086,150.00	1,086,150.00
Subtotal : None		1,086,150.00	1,086,150.00
Total [1511.1] Land: Cost		1,086,150.00	1,086,150.00
Group : [1521.1] Building: Cost			
Subgroup : None			
1521.1	Building - Cost	2,730,321.00	2,730,321.00
Subtotal : None		2,730,321.00	2,730,321.00
Total [1521.1] Building: Cost		2,730,321.00	2,730,321.00
Group : [1522.2] Building: Accum. Depr.			
Subgroup : None			
1522.2	Building - Accumulated Depreciaion	(180,855.00)	(151,685.00)
Subtotal : None		(180,855.00)	(151,685.00)
Total [1522.2] Building: Accum. Depr.		(180,855.00)	(151,685.00)
Group : [1651.1] Equipment: Cost			
Subgroup : None			
1651.1	Equipment - Cost	269,046.00	269,046.00
Subtotal : None		269,046.00	269,046.00
Total [1651.1] Equipment: Cost		269,046.00	269,046.00
Group : [1652.2] Equipment: Accum. Depr.			
Subgroup : None			
1652.2	Equipment - Accumulated Depreciation	(139,007.00)	(116,587.00)
Subtotal : None		(139,007.00)	(116,587.00)
Total [1652.2] Equipment: Accum. Depr.		(139,007.00)	(116,587.00)
Group : [1975.1] Mortgage Acquisition Costs			
Subgroup : None			
1975.1	Mortgage Acquisition Costs	0.00	50,234.00
Subtotal : None		0.00	50,234.00
Total [1975.1] Mortgage Acquisition Costs		0.00	50,234.00
Group : [1975.2] Accumulated Amort. of Mort. Acq. Costs			
Subgroup : None			
1975.2	Accumulated Amortization of MAC	0.00	(21,768.00)
Subtotal : None		0.00	(21,768.00)
Total [1975.2] Accumulated Amort. of Mort. Acq. Costs		0.00	(21,768.00)
Group : [1975.4] Non-Current Assets Whose Use is Limited			
Subgroup : None			
1975.4	Non-Current Assets Whose Use is Restricted	0.00	4,663.44
Subtotal : None		0.00	4,663.44
Total [1975.4] Non-Current Assets Whose Use is Limited		0.00	4,663.44
Group : [1985.0] Other Deferred Charges & Other Non-Current Assets			
Subgroup : None			
1985	Other Deferred Charges and Other Non Current Assets	279,138.00	282,332.00
Subtotal : None		279,138.00	282,332.00
Total [1985.0] Other Deferred Charges & Other Non-Current Assets		279,138.00	282,332.00

Client: **A140584 - Bear Mountain-Brigham (Newburyport)**
Engagement: **MDMC 2022 - Bear Mountain-Brigham (Newburyport)**
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 : [2020.0] Trade Payables			
Subgroup : None			
2020 A/P-Trade		0.00	(1,914.64)
Subtotal : None		0.00	(1,914.64)
Total [2020.0] Trade Payables		0.00	(1,914.64)
Group : [2030.0] Accrued Expenses			
Subgroup : None			
2030 Accrued Expenses		0.00	(6,443.89)
Subtotal : None		0.00	(6,443.89)
Total [2030.0] Accrued Expenses		0.00	(6,443.89)
Group : [2310.0] Mortgages			
Subgroup : None			
2310 Mortgages		0.00	(3,428,571.00)
Subtotal : None		0.00	(3,428,571.00)
Total [2310.0] Mortgages		0.00	(3,428,571.00)
Group : [2320.0] Other Long Term Debt			
Subgroup : None			
2320 Other Long-Term Debt		0.00	(35,143.48)
Subtotal : None		0.00	(35,143.48)
Total [2320.0] Other Long Term Debt		0.00	(35,143.48)
Group : [2520.0] Capital (Sole, Part or LLC)			
Subgroup : None			
2520 Capital		(4,168,453.00)	(1,121,875.44)
Subtotal : None		(4,168,453.00)	(1,121,875.44)
Total [2520.0] Capital (Sole, Part or LLC)		(4,168,453.00)	(1,121,875.44)
			(3,055,050.00)
Group : [2540.0] Partnership / Member(LLC) Drawings			
Subgroup : None			
2540 Partnership/Member(LLC) Drawings		0.00	228,600.00
Subtotal : None		0.00	228,600.00
Total [2540.0] Partnership / Member(LLC) Drawings		0.00	228,600.00
Group : [3510.1] Rental Income: Nursing Facility			
Subgroup : None			
3510.1 Nursing Facilities		(430,037.00)	(338,726.79)
Subtotal : None		(430,037.00)	(338,726.79)
Total [3510.1] Rental Income: Nursing Facility		(430,037.00)	(338,726.79)
Group : [9545.1] Long Term Interest:: Nursing Facilities			
Subgroup : None			
9502.5b Amortization		41,592.00	13,619.65
9545.1 Long-Term Interest: Nursing Facilities		30,478.00	90,444.00
Subtotal : None		72,070.00	104,063.65
Total [9545.1] Long Term Interest:: Nursing Facilities		72,070.00	104,063.65
Group : [9545.5] Interest on Working Capital			
Subgroup : None			
9545.5 Interest on Working Capital		0.00	10,048.00
Subtotal : None		0.00	10,048.00
Total [9545.5] Interest on Working Capital		0.00	10,048.00
Group : [9550.0] Building Depreciation			
Subgroup : None			
9550 Depreciation: Building		29,170.00	70,009.00
Subtotal : None		29,170.00	70,009.00
Total [9550.0] Building Depreciation		29,170.00	70,009.00
Group : [9570.0] Equipment Depreciation			
Subgroup : None			
9570 Depreciation: Equipment		22,420.00	54,080.00
Subtotal : None		22,420.00	54,080.00

Client: **A140584 - Bear Mountain-Brigham (Newburyport)**
Engagement: **MDMC 2022 - Bear Mountain-Brigham (Newburyport)**
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
Total [9570.0] Equipment Depreciation		22,420.00	54,080.00
Group : [9502.5] Other Operating Expenses			
Subgroup : None			
9502.5a Operating Expenses		430,037.00	105,312.93
Subtotal : None		430,037.00	105,312.93
Total [9502.5] Other Operating Expenses		430,037.00	105,312.93
Sum of Account Groups		0.00	0.00
Net (Income) Loss		123,660.00	4,786.79

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}	