

Client: **A140582 - Bear Mountain-Cedarwood Gardens (Franklin)**  
Engagement: **MDMC 2022 - Bear Mountain-Cedarwood Gardens (Franklin)**  
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
<b>Group : [1025.0] Cash &amp; Cash Equivalents</b>			
<b>Subgroup : None</b>			
1025	Cash & Equivalents	0.00	189,609.00
<b>Subtotal : None</b>		<b>0.00</b>	<b>189,609.00</b>
<b>Total [1025.0] Cash &amp; Cash Equivalents</b>		<b>0.00</b>	<b>189,609.00</b>
<b>Group : [1180.0] Loans Receivable: Affiliates/Related Parties</b>			
<b>Subgroup : None</b>			
1180	Affiliates/Related Parties	0.00	(3,218.00)
<b>Subtotal : None</b>		<b>0.00</b>	<b>(3,218.00)</b>
<b>Total [1180.0] Loans Receivable: Affiliates/Related Parties</b>		<b>0.00</b>	<b>(3,218.00)</b>
<b>Group : [1511.1] Land: Cost</b>			
<b>Subgroup : None</b>			
1511.1	Land - Cost	1,046,291.00	1,046,291.00
<b>Subtotal : None</b>		<b>1,046,291.00</b>	<b>1,046,291.00</b>
<b>Total [1511.1] Land: Cost</b>		<b>1,046,291.00</b>	<b>1,046,291.00</b>
<b>Group : [1521.1] Building: Cost</b>			
<b>Subgroup : None</b>			
1521.1	Building - Cost	1,903,253.00	1,903,253.00
<b>Subtotal : None</b>		<b>1,903,253.00</b>	<b>1,903,253.00</b>
<b>Total [1521.1] Building: Cost</b>		<b>1,903,253.00</b>	<b>1,903,253.00</b>
<b>Group : [1522.2] Building: Accum. Depr.</b>			
<b>Subgroup : None</b>			
1522.2	Building - Accumulated Depreciaion	(126,070.00)	(105,736.00)
<b>Subtotal : None</b>		<b>(126,070.00)</b>	<b>(105,736.00)</b>
<b>Total [1522.2] Building: Accum. Depr.</b>		<b>(126,070.00)</b>	<b>(105,736.00)</b>
<b>Group : [1651.1] Equipment: Cost</b>			
<b>Subgroup : None</b>			
1651.1	Equipment - Cost	338,799.00	338,799.00
<b>Subtotal : None</b>		<b>338,799.00</b>	<b>338,799.00</b>
<b>Total [1651.1] Equipment: Cost</b>		<b>338,799.00</b>	<b>338,799.00</b>
<b>Group : [1652.2] Equipment: Accum. Depr.</b>			
<b>Subgroup : None</b>			
1652.2	Equipment - Accumulated Depreciation	(175,046.00)	(146,813.00)
<b>Subtotal : None</b>		<b>(175,046.00)</b>	<b>(146,813.00)</b>
<b>Total [1652.2] Equipment: Accum. Depr.</b>		<b>(175,046.00)</b>	<b>(146,813.00)</b>
<b>Group : [1975.1] Mortgage Acquisition Costs</b>			
<b>Subgroup : None</b>			
1975.1	Mortgage Acquistion Costs	0.00	41,100.00
<b>Subtotal : None</b>		<b>0.00</b>	<b>41,100.00</b>
<b>Total [1975.1] Mortgage Acquisition Costs</b>		<b>0.00</b>	<b>41,100.00</b>
<b>Group : [1975.2] Accumulated Amort. of Mort. Acq. Costs</b>			
<b>Subgroup : None</b>			
1975.2	Accumulated Amortization of MAC	0.00	(17,810.00)
<b>Subtotal : None</b>		<b>0.00</b>	<b>(17,810.00)</b>
<b>Total [1975.2] Accumulated Amort. of Mort. Acq. Costs</b>		<b>0.00</b>	<b>(17,810.00)</b>
<b>Group : [1975.4] Non-Current Assets Whose Use is Limited</b>			
<b>Subgroup : None</b>			
1975.4	Non-Current Assets Whose Use is Restricted	0.00	3,815.00
<b>Subtotal : None</b>		<b>0.00</b>	<b>3,815.00</b>
<b>Total [1975.4] Non-Current Assets Whose Use is Limited</b>		<b>0.00</b>	<b>3,815.00</b>
<b>Group : [1985.0] Other Deferred Charges &amp; Other Non-Current Assets</b>			
<b>Subgroup : None</b>			
1985	Other Deferred Charges and Other Non Current Assets	279,138.00	282,332.00
<b>Subtotal : None</b>		<b>279,138.00</b>	<b>282,332.00</b>
<b>Total [1985.0] Other Deferred Charges &amp; Other Non-Current Assets</b>		<b>279,138.00</b>	<b>282,332.00</b>
<b>Group : [2020.0] Trade Payables</b>			
<b>Subgroup : None</b>			
2020	A/P-Trade	0.00	(1,566.00)
<b>Subtotal : None</b>		<b>0.00</b>	<b>(1,566.00)</b>
<b>Total [2020.0] Trade Payables</b>		<b>0.00</b>	<b>(1,566.00)</b>
<b>Group : [2030.0] Accrued Expenses</b>			
<b>Subgroup : None</b>			
2030	Accrued Expenses	0.00	(5,271.00)
<b>Subtotal : None</b>		<b>0.00</b>	<b>(5,271.00)</b>
<b>Total [2030.0] Accrued Expenses</b>		<b>0.00</b>	<b>(5,271.00)</b>
<b>Group : [2310.0] Mortgages</b>			
<b>Subgroup : None</b>			
2310	Mortgages	0.00	(2,805,195.00)
<b>Subtotal : None</b>		<b>0.00</b>	<b>(2,805,195.00)</b>
<b>Total [2310.0] Mortgages</b>		<b>0.00</b>	<b>(2,805,195.00)</b>
<b>Group : [2320.0] Other Long Term Debt</b>			
<b>Subgroup : None</b>			
2320	Other Long-Term Debt	0.00	(28,748.00)
<b>Subtotal : None</b>		<b>0.00</b>	<b>(28,748.00)</b>
<b>Total [2320.0] Other Long Term Debt</b>		<b>0.00</b>	<b>(28,748.00)</b>

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

Account	Description	CAID	PP-1
		12/31/2022	12/31/2021
<b>Group : [2520.0] Capital (Sole, Part or LLC)</b>			
<b>Subgroup : None</b>			
2520 Capital		(3,373,896.00)	(893,633.00)
<b>Subtotal : None</b>		<b>(3,373,896.00)</b>	<b>(893,633.00)</b>
<b>Total [2520.0] Capital (Sole, Part or LLC)</b>		<b>(3,373,896.00)</b>	<b>(893,633.00)</b>
			(2,482,399.00)
<b>Group : [2540.0] Partnership / Member(LLC) Drawings</b>			
<b>Subgroup : None</b>			
2540 Partnership/Member(LLC) Drawings		0.00	187,000.00
<b>Subtotal : None</b>		<b>0.00</b>	<b>187,000.00</b>
<b>Total [2540.0] Partnership / Member(LLC) Drawings</b>		<b>0.00</b>	<b>187,000.00</b>
<b>Group : [3510.1] Rental Income: Nursing Facility</b>			
<b>Subgroup : None</b>			
3510.1 Nursing Facilities		(550,985.00)	(277,086.00)
<b>Subtotal : None</b>		<b>(550,985.00)</b>	<b>(277,086.00)</b>
<b>Total [3510.1] Rental Income: Nursing Facility</b>		<b>(550,985.00)</b>	<b>(277,086.00)</b>
<b>Group : [9545.1] Long Term Interest:: Nursing Facilities</b>			
<b>Subgroup : None</b>			
9502.5b Amortization		34,030.00	11,141.00
9545.1 Long-Term Interest: Nursing Facilities		24,934.00	74,002.00
<b>Subtotal : None</b>		<b>58,964.00</b>	<b>85,143.00</b>
<b>Total [9545.1] Long Term Interest:: Nursing Facilities</b>		<b>58,964.00</b>	<b>85,143.00</b>
<b>Group : [9545.5] Interest on Working Capital</b>			
<b>Subgroup : None</b>			
9545.5 Interest on Working Capital		0.00	8,219.00
<b>Subtotal : None</b>		<b>0.00</b>	<b>8,219.00</b>
<b>Total [9545.5] Interest on Working Capital</b>		<b>0.00</b>	<b>8,219.00</b>
<b>Group : [9550.0] Building Depreciation</b>			
<b>Subgroup : None</b>			
9550 Depreciation: Building		20,334.00	48,801.00
<b>Subtotal : None</b>		<b>20,334.00</b>	<b>48,801.00</b>
<b>Total [9550.0] Building Depreciation</b>		<b>20,334.00</b>	<b>48,801.00</b>
<b>Group : [9570.0] Equipment Depreciation</b>			
<b>Subgroup : None</b>			
9570 Depreciation: Equipment		28,233.00	67,760.00
<b>Subtotal : None</b>		<b>28,233.00</b>	<b>67,760.00</b>
<b>Total [9570.0] Equipment Depreciation</b>		<b>28,233.00</b>	<b>67,760.00</b>
<b>Group : [9502.5] Other Operating Expenses</b>			
<b>Subgroup : None</b>			
9502.5 Gain/Loss on Derivatives		0.00	(3,194.00)
9502.5a Operating Expenses		550,985.00	86,148.00
<b>Subtotal : None</b>		<b>550,985.00</b>	<b>82,954.00</b>
<b>Total [9502.5] Other Operating Expenses</b>		<b>550,985.00</b>	<b>82,954.00</b>
<b>Sum of Account Groups</b>		<b>0.00</b>	<b>0.00</b>
<b>Net (Income) Loss</b>		<b>107,531.00</b>	<b>15,791.00</b>

Tickmarks

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