

Client: **A140576 - Bear Mountain-Country Gardens (Swansea)**
Engagement: **MDMC 2022 - Bear Mountain-Country Gardens (Swansea)**
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
Group : [1025.0] Cash & Cash Equivalents			
Subgroup : None			
1025	Cash & Equivalents	0.00	289,786.91
Subtotal : None		0.00	289,786.91
Total [1025.0] Cash & Cash Equivalents		0.00	289,786.91
Group : [1180.0] Loans Receivable: Affiliates/Related Parties			
Subgroup : None			
1180	Affiliates/Related Parties	0.00	(4,918.05)
Subtotal : None		0.00	(4,918.05)
Total [1180.0] Loans Receivable: Affiliates/Related Parties		0.00	(4,918.05)
Group : [1511.1] Land: Cost			
Subgroup : None			
1511.1	Land - Cost	1,315,337.00	1,315,337.00
Subtotal : None		1,315,337.00	1,315,337.00
Total [1511.1] Land: Cost		1,315,337.00	1,315,337.00
Group : [1521.1] Building: Cost			
Subgroup : None			
1521.1	Building - Cost	3,338,167.00	3,338,167.00
Subtotal : None		3,338,167.00	3,338,167.00
Total [1521.1] Building: Cost		3,338,167.00	3,338,167.00
Group : [1522.2] Building: Accum. Depr.			
Subgroup : None			
1522.2	Building - Accumulated Depreciaion	(221,118.00)	(185,454.00)
Subtotal : None		(221,118.00)	(185,454.00)
Total [1522.2] Building: Accum. Depr.		(221,118.00)	(185,454.00)
Group : [1651.1] Equipment: Cost			
Subgroup : None			
1651.1	Equipment - Cost	428,481.00	428,481.00
Subtotal : None		428,481.00	428,481.00
Total [1651.1] Equipment: Cost		428,481.00	428,481.00
Group : [1652.2] Equipment: Accum. Depr.			
Subgroup : None			
1652.2	Equipment - Accumulated Depreciation	(221,382.00)	(185,675.00)
Subtotal : None		(221,382.00)	(185,675.00)
Total [1652.2] Equipment: Accum. Depr.		(221,382.00)	(185,675.00)
Group : [1975.1] Mortgage Acquisition Costs			
Subgroup : None			
1975.1	Mortgage Acquisition Costs	0.00	62,792.00
Subtotal : None		0.00	62,792.00
Total [1975.1] Mortgage Acquisition Costs		0.00	62,792.00
Group : [1975.2] Accumulated Amort. of Mort. Acq. Costs			
Subgroup : None			
1975.2	Accumulated Amortization of MAC	0.00	(27,209.00)
Subtotal : None		0.00	(27,209.00)
Total [1975.2] Accumulated Amort. of Mort. Acq. Costs		0.00	(27,209.00)
Group : [1975.4] Non-Current Assets Whose Use is Limited			
Subgroup : None			
1975.4	Non-Current Assets Whose Use is Restricted	0.00	5,830.32
Subtotal : None		0.00	5,830.32
Total [1975.4] Non-Current Assets Whose Use is Limited		0.00	5,830.32
Group : [1985.0] Other Deferred Charges & Other Non-Current Assets			
Subgroup : None			
1985	Other Deferred Charges and Other Non Current Assets	372,185.00	376,443.00
Subtotal : None		372,185.00	376,443.00
Total [1985.0] Other Deferred Charges & Other Non-Current Assets		372,185.00	376,443.00
Group : [2020.0] Trade Payables			
Subgroup : None			
2020	A/P-Trade	0.00	(2,393.72)
Subtotal : None		0.00	(2,393.72)
Total [2020.0] Trade Payables		0.00	(2,393.72)
Group : [2030.0] Accrued Expenses			
Subgroup : None			
2030	Accrued Expenses	0.00	(8,056.27)
Subtotal : None		0.00	(8,056.27)
Total [2030.0] Accrued Expenses		0.00	(8,056.27)
Group : [2310.0] Mortgages			
Subgroup : None			
2310	Mortgages	0.00	(4,285,714.00)
Subtotal : None		0.00	(4,285,714.00)
Total [2310.0] Mortgages		0.00	(4,285,714.00)
Group : [2320.0] Other Long Term Debt			
Subgroup : None			
2320	Other Long-Term Debt	0.00	(43,937.03)
Subtotal : None		0.00	(43,937.03)
Total [2320.0] Other Long Term Debt		0.00	(43,937.03)

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

Account	Description	CAID	PP-1
		12/31/2022	12/31/2021
Group : [2520.0]	Capital (Sole, Part or LLC)		
Subgroup : None			
2520.0	Capital	(5,173,129.00)	(1,376,513.71)
Subtotal : None		(5,173,129.00)	(1,376,513.71)
Total [2520.0]	Capital (Sole, Part or LLC)	(5,173,129.00)	(1,376,513.71)
			(3,801,332.00)
Group : [2540.0]	Partnership / Member(LLC) Drawings		
Subgroup : None			
2540	Partnership/Member(LLC) Drawings	0.00	285,800.00
Subtotal : None		0.00	285,800.00
Total [2540.0]	Partnership / Member(LLC) Drawings	0.00	285,800.00
Group : [3510.1]	Rental Income: Nursing Facility		
Subgroup : None			
3510.1	Nursing Facilities	(577,862.64)	(423,482.58)
Subtotal : None		(577,862.64)	(423,482.58)
Total [3510.1]	Rental Income: Nursing Facility	(577,862.64)	(423,482.58)
Group : [9545.1]	Long Term Interest:: Nursing Facilities		
Subgroup : None			
9502.5b	Amortization	51,990.00	17,027.54
9545.1	Long-Term Interest: Nursing Facilities	38,098.00	113,053.80
Subtotal : None		90,088.00	130,081.34
Total [9545.1]	Long Term Interest:: Nursing Facilities	90,088.00	130,081.34
Group : [9545.5]	Interest on Working Capital		
Subgroup : None			
9545.5	Interest on Working Capital	0.00	12,562.20
Subtotal : None		0.00	12,562.20
Total [9545.5]	Interest on Working Capital	0.00	12,562.20
Group : [9550.0]	Building Depreciation		
Subgroup : None			
9550	Depreciation: Building	35,664.00	85,594.00
Subtotal : None		35,664.00	85,594.00
Total [9550.0]	Building Depreciation	35,664.00	85,594.00
Group : [9570.0]	Equipment Depreciation		
Subgroup : None			
9570	Depreciation: Equipment	35,707.00	85,696.00
Subtotal : None		35,707.00	85,696.00
Total [9570.0]	Equipment Depreciation	35,707.00	85,696.00
Group : [9502.5]	Other Operating Expenses		
Subgroup : None			
9502.5	Gain/Loss on Derivatives	0.00	(4,881.61)
9502.5a	Operating Expenses	577,862.64	131,664.20
Subtotal : None		577,862.64	126,782.59
Total [9502.5]	Other Operating Expenses	577,862.64	126,782.59
	Sum of Account Groups	0.00	0.00
	Net (Income) Loss	161,459.00	17,233.55

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