

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:::01 - MCD REA-CR TB Report**

| Account                             | Description                              | PP-1               | FS                  | JE Ref # | CAIDJE      | CAID                |
|-------------------------------------|--|--------------------|---------------------|----------|-------------|---------------------|
|                                     |  | 12/31/2021         | 12/31/2022          |          |             | 12/31/2022          |
| <b>Group : [1] BALANCE SHEET</b>    |  |                    |                     |          |             |                     |
| <b>Subgroup : None</b>              |  |                    |                     |          |             |                     |
| 1025                                | Cash & Equivalents                       | 289,786.91         | 0.00                |          | 0.00        | 0.00                |
| 1180                                | Affiliates/Related Parties               | (4,918.05)         | 0.00                |          | 0.00        | 0.00                |
| 1511.1                              | Land - Cost                              | 1,315,337.00       | 1,315,337.00        |          | 0.00        | 1,315,337.00        |
| 1521.1                              | Building - Cost                          | 3,338,167.00       | 3,338,167.00        |          | 0.00        | 3,338,167.00        |
| 1522.2                              | Building - Accumulated Depreciaion       | (185,454.00)       | (221,118.00)        |          | 0.00        | (221,118.00)        |
| 1651.1                              | Equipment - Cost                         | 428,481.00         | 428,481.00          |          | 0.00        | 428,481.00          |
| 1652.2                              | Equipment - Accumulated Depreciation     | (185,675.00)       | (221,382.00)        |          | 0.00        | (221,382.00)        |
| 1975.1                              | Mortgage Acquisition Costs               | 62,792.00          | 0.00                |          | 0.00        | 0.00                |
| 1975.2                              | Accumulated Amortization of MAC          | (27,209.00)        | 0.00                |          | 0.00        | 0.00                |
| 1975.4                              | Non-Current Assets Whose Use is Restrict | 5,830.32           | 0.00                |          | 0.00        | 0.00                |
| 1985                                | Other Deferred Charges and Other Non Cu  | 376,443.00         | 372,185.00          |          | 0.00        | 372,185.00          |
| 2020                                | A/P-Trade                                | (2,393.72)         | 0.00                |          | 0.00        | 0.00                |
| 2030                                | Accrued Expenses                         | (8,056.27)         | 0.00                |          | 0.00        | 0.00                |
| 2310                                | Mortgages                                | (4,285,714.00)     | 0.00                |          | 0.00        | 0.00                |
| 2320                                | Other Long-Term Debt                     | (43,937.03)        | 0.00                |          | 0.00        | 0.00                |
| 2520.0                              | Capital                                  | (1,376,513.71)     | (5,173,129.00)      |          | 0.00        | (5,173,129.00)      |
| 2540                                | Partnership/Member(LLC) Drawings         | 285,800.00         | 0.00                |          | 0.00        | 0.00                |
| <b>Subtotal : None</b>              |  | <b>(17,233.55)</b> | <b>(161,459.00)</b> |          | <b>0.00</b> | <b>(161,459.00)</b> |
| <b>Total [1] BALANCE SHEET</b>      |  | <b>(17,233.55)</b> | <b>(161,459.00)</b> |          | <b>0.00</b> | <b>(161,459.00)</b> |
| <b>Group : [2] INCOME STATEMENT</b> |  |                    |                     |          |             |                     |
| <b>Subgroup : None</b>              |  |                    |                     |          |             |                     |
| 3510.1                              | Nursing Facilities                       | (423,482.58)       | (577,862.64)        |          | 0.00        | (577,862.64)        |
| 9502.5                              | Gain/Loss on Derivatives                 | (4,881.61)         | 0.00                |          | 0.00        | 0.00                |
| 9502.5a                             | Operating Expenses                       | 131,664.20         | 577,862.64          |          | 0.00        | 577,862.64          |
| 9502.5b                             | Amortization                             | 17,027.54          | 51,990.00           |          | 0.00        | 51,990.00           |
| 9545.1                              | Long-Term Interest: Nursing Facilities   | 113,053.80         | 38,098.00           |          | 0.00        | 38,098.00           |
| 9545.5                              | Interest on Working Capital              | 12,562.20          | 0.00                |          | 0.00        | 0.00                |
| 9550                                | Depreciation: Building                   | 85,594.00          | 35,664.00           |          | 0.00        | 35,664.00           |
| 9570                                | Depreciation: Equipment                  | 85,696.00          | 35,707.00           |          | 0.00        | 35,707.00           |
| <b>Subtotal : None</b>              |  | <b>17,233.55</b>   | <b>161,459.00</b>   |          | <b>0.00</b> | <b>161,459.00</b>   |
| <b>Total [2] INCOME STATEMENT</b>   |  | <b>17,233.55</b>   | <b>161,459.00</b>   |          | <b>0.00</b> | <b>161,459.00</b>   |

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