

Client: **A303033 - Bane Harbor House LLC**
Engagement: **MDMC 2022 - Bane Harbor House LLC**
Period Ending: **12/31/2022**
Trial Balance: **T-01 - Realty TB**
Workpaper: **T:::02 - MCD REA-CR Groupings Report**

Account	Description	MCAID 12/31/2022	1st PP Mcaid 12/31/2021
Group : [1025.0] Cash & Equivalents			
Subgroup : None			
100020	Operating Secondary Acct.	13,447,898.90	11,099,476.95
Subtotal : None		13,447,898.90	11,099,476.95
Total [1025.0] Cash & Equivalents		13,447,898.90	11,099,476.95
Group : [1120.0] Accounts Receivable			
Subgroup : None			
110010	A/R - Auto	22,266.87	0.00
110090	A/R - Trade - Other	872.67	0.00
Subtotal : None		23,139.54	0.00
Total [1120.0] Accounts Receivable		23,139.54	0.00
Group : [1130.0] Rent Receivable			
Subgroup : None			
192010	FASB 13 St. Line Rent Receiv	1,560,664.20	1,410,153.27
196210	Lease Comm - FAS 141	2,460,294.61	2,460,294.61
196250	A/A - Lease Comm-FAS 141	(1,066,127.48)	(902,107.88)
Subtotal : None		2,954,831.33	2,968,340.00
Total [1130.0] Rent Receivable		2,954,831.33	2,968,340.00
Group : [1280.0] Prepaid Expenses: Prepaid Insurance			
Subgroup : None			
121010	Prepaid Insurance	5,321.04	5,045.70
Subtotal : None		5,321.04	5,045.70
Total [1280.0] Prepaid Expenses: Prepaid Insurance		5,321.04	5,045.70
Group : [1511.1] Land: Cost			
Subgroup : None			
150100	Land	2,316,055.53	2,316,055.53
Subtotal : None		2,316,055.53	2,316,055.53
Total [1511.1] Land: Cost		2,316,055.53	2,316,055.53
Group : [1521.1] Building: Cost			
Subgroup : None			
151000	Building	16,417,608.79	16,417,608.79
Subtotal : None		16,417,608.79	16,417,608.79
Total [1521.1] Building: Cost		16,417,608.79	16,417,608.79
Group : [1522.2] Building: Accum. Depr.			
Subgroup : None			
158015	A/D - Building	(2,736,268.08)	(2,315,303.76)
Subtotal : None		(2,736,268.08)	(2,315,303.76)
Total [1522.2] Building: Accum. Depr.		(2,736,268.08)	(2,315,303.76)
Group : [1611.1] Building Improvements: Cost			
Subgroup : None			
153030	Site Improvements - FAS141	440,734.62	440,734.62
Subtotal : None		440,734.62	440,734.62
Total [1611.1] Building Improvements: Cost		440,734.62	440,734.62
Group : [1612.2] Building Improvements: Accum. Depr.			
Subgroup : None			
158023	A/D Site Improvements - FAS141	(286,477.60)	(242,404.12)
Subtotal : None		(286,477.60)	(242,404.12)

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Total [1612.2] Building Improvements: Accum. Depr.		(286,477.60)	(242,404.12)
Group : [1631.1] Other Improvements: Cost			
Subgroup : None			
154620	Tenant Improvements - FAS 141	365,306.45	365,306.45
Subtotal : None		365,306.45	365,306.45
Total [1631.1] Other Improvements: Cost		365,306.45	365,306.45
Group : [1632.2] Other Improvements: Accum. Depr.			
Subgroup : None			
158030	A/D - Tenant Improv FAS 141	(158,299.44)	(133,945.68)
Subtotal : None		(158,299.44)	(133,945.68)
Total [1632.2] Other Improvements: Accum. Depr.		(158,299.44)	(133,945.68)
Group : [1985.0] Other Deferred Charges & Other Non Current Assets			
Subgroup : None			
196110	Goodwill	8,640,341.29	8,640,341.29
Subtotal : None		8,640,341.29	8,640,341.29
Total [1985.0] Other Deferred Charges & Other Non Current Assets		8,640,341.29	8,640,341.29
Group : [2030.0] Accrued Expenses			
Subgroup : None			
209010	Accrued Expenses	0.00	(328.00)
209018	Accrued - Legal	(1,202.79)	(4,723.50)
209091	Accrued - CapEx Reserve	(379,826.47)	(332,985.46)
210012	Accrued Property Mgmt Fee	0.00	(1,974.68)
232010	Prepaid Rent	(19.15)	0.00
Subtotal : None		(381,048.41)	(340,011.64)
Total [2030.0] Accrued Expenses		(381,048.41)	(340,011.64)
Group : [2230.0] Other Current Liabilities			
Subgroup : None			
245010	Deferred Revenue	(5,321.02)	(5,045.70)
Subtotal : None		(5,321.02)	(5,045.70)
Total [2230.0] Other Current Liabilities		(5,321.02)	(5,045.70)
Group : [2520.0] Capital (Sole or Part)			
Subgroup : None			
390000	Retained Earnings - Auto	(8,531,875.97)	(6,764,527.11)
Subtotal : None		(8,531,875.97)	(6,764,527.11)
Total [2520.0] Capital (Sole or Part)		(8,531,875.97)	(6,764,527.11)
Group : [2545.0] Contributions			
Subgroup : None			
300014	Contributions - REIT	(30,709,478.56)	(30,684,322.46)
Subtotal : None		(30,709,478.56)	(30,684,322.46)
Total [2545.0] Contributions		(30,709,478.56)	(30,684,322.46)
Group : [3510.1] Rental Income-Nursing Facilities			
Subgroup : None			
400000	Base Rent	(2,276,026.77)	(2,257,649.37)
404010	Straight Line Rent - FAS 13	(150,510.93)	(191,672.21)
Subtotal : None		(2,426,537.70)	(2,449,321.58)
Total [3510.1] Rental Income-Nursing Facilities		(2,426,537.70)	(2,449,321.58)
Group : [9540.0] Taxes, Real Estate			

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Account	Description	MCAID 12/31/2022	1st PP Mcaid 12/31/2021
Subgroup : None			
405410	Property Taxes Recoveries	(59,471.84)	(66,115.92)
523010	Property Tax	59,471.85	66,115.92
Subtotal : None		0.01	0.00
Total [9540.0] Taxes, Real Estate		0.01	0.00
Group : [9550.0] Building Depreciation			
Subgroup : None			
880015	Depr - Building	420,964.32	420,964.32
Subtotal : None		420,964.32	420,964.32
Total [9550.0] Building Depreciation		420,964.32	420,964.32
Group : [9560.8] Building Improvement Depreciation			
Subgroup : None			
880023	Depr - SiteImprovements - FAS141	44,073.48	44,073.48
880030	Depr - Tenant Improv - FAS 141	24,353.76	24,353.76
Subtotal : None		68,427.24	68,427.24
Total [9560.8] Building Improvement Depreciation		68,427.24	68,427.24
Group : [9502.5] Other Operating Expenses			
Subgroup : None			
405210	Insurance Recoveries	(21,008.82)	(18,937.06)
522010	Property Management Fee	0.00	17,515.44
522510	Insurance - Property	21,008.80	18,937.09
522515	Insurance - Liability	3,282.54	3,640.56
523045	Tax Appeals/Service	171.00	642.84
582040	NR - Legal Fees	1,189.74	5,165.82
582090	NR - Professional Fees - Other	0.00	888.00
584010	NR - Travel Airfare	0.00	258.28
584015	NR - Travel Lodging	0.00	261.71
584020	NR - Travel Meals	0.00	67.19
584030	NR - Travel Auto	0.00	32.31
589035	NR - Postage & Delivery	1.60	1.60
832030	Profess. Fees-Registered Agent	90.42	87.78
882020	Amort. Lease Commis-FAS 141	164,019.60	164,019.60
Subtotal : None		168,754.88	192,581.16
Total [9502.5] Other Operating Expenses		168,754.88	192,581.16
Sum of Account Groups		(2,562,845.30)	(2,628,328.36)
Net (Income) Loss		(1,768,391.25)	(1,767,348.86)

Tickmarks

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