

Client: **A135583 - Bear Hill Nursing Home**
Engagement: **MDMC 2023 - Bear Hill Healthcare LLC**
Period Ending: **12/31/2023**
Trial Balance: **T-01 - Realty TB**
Workpaper: **T:::02 - MCD REA-CR Groupings Report**

Account	Description	CAID 12/31/2023	PP-1 12/31/2022	
Group : [1025.0] Cash & Cash Equivalents				
Subgroup : None				
1000	Cash-BH SNF Realty	2,922.00	4,503.00	
Subtotal : None		2,922.00	4,503.00	
Total [1025.0] Cash & Cash Equivalents		2,922.00	4,503.00	
Group : [1130.0] Rent Receivable				
Subgroup : None				
1500	Rent Receivable	0.00	104,000.00	
Subtotal : None		0.00	104,000.00	
Total [1130.0] Rent Receivable		0.00	104,000.00	
Group : [1311.0] Other Current Assets				
Subgroup : None				
1050	Closing	46,400.00	46,400.00	
1150	A/D Closing Costs	(4,640.00)	(3,480.00)	
Subtotal : None		41,760.00	42,920.00	
Total [1311.0] Other Current Assets		41,760.00	42,920.00	
Group : [1511.1] Land: Cost				
Subgroup : None				
1070	Land	2,181,960.00	2,181,960.00	
Subtotal : None		2,181,960.00	2,181,960.00	
Total [1511.1] Land: Cost		2,181,960.00	2,181,960.00	
Group : [1521.1] Building: Cost				
Subgroup : None				
1040	Building	12,318,040.00	12,318,040.00	
Subtotal : None		12,318,040.00	12,318,040.00	
Total [1521.1] Building: Cost		12,318,040.00	12,318,040.00	
Group : [1522.2] Building: Accum. Depr.				
Subgroup : None				
1100	Accumulated Depreciation	(2,431,804.00)	(1,823,853.00)	
Subtotal : None		(2,431,804.00)	(1,823,853.00)	
Total [1522.2] Building: Accum. Depr.		(2,431,804.00)	(1,823,853.00)	(607,951.00)
Group : [1651.1] Equipment: Cost				
Subgroup : None				
1090	Furniture, Fxtures & Equipemnt	1,500,000.00	1,500,000.00	
Subtotal : None		1,500,000.00	1,500,000.00	
Total [1651.1] Equipment: Cost		1,500,000.00	1,500,000.00	0.00
Group : [1975.1] Mortgage Acquisition Costs				
Subgroup : None				
1060	Mortgage Costs	369,265.00	369,265.00	
Subtotal : None		369,265.00	369,265.00	
Total [1975.1] Mortgage Acquisition Costs		369,265.00	369,265.00	
Group : [1975.2] Accumulated Amort. of Mort. Acq. Costs				
Subgroup : None				
1160	A/A Mortgage Costs	(369,265.00)	(369,264.40)	
Subtotal : None		(369,265.00)	(369,264.40)	
Total [1975.2] Accumulated Amort. of Mort. Acq. Costs		(369,265.00)	(369,264.40)	
Group : [2030.0] Accrued Expenses				
Subgroup : None				
2100	Accrued Interet	(52,058.77)	(42,879.00)	
2105	Accrued Interest Second Loan	(480,000.00)	(360,000.00)	
2107	Accrued Member Loan Interest	(812,668.00)	(609,501.00)	
Subtotal : None		(1,344,726.77)	(1,012,380.00)	
Total [2030.0] Accrued Expenses		(1,344,726.77)	(1,012,380.00)	

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Account	Description	CAID 12/31/2023	PP-1 12/31/2022
Group : [2310.0] Mortgages			
Subgroup : None			
2000	Mortgage Payable	(13,184,000.00)	(13,184,000.00)
2010	Second Loan	(1,200,000.00)	(1,200,000.00)
Subtotal : None		(14,384,000.00)	(14,384,000.00)
Total [2310.0] Mortgages		(14,384,000.00)	(14,384,000.00)
Group : [2330.0] Due Affiliates/Related Parties			
Subgroup : None			
2905	Loan from Members	(1,500,000.00)	(1,500,000.00)
Subtotal : None		(1,500,000.00)	(1,500,000.00)
Total [2330.0] Due Affiliates/Related Parties		(1,500,000.00)	(1,500,000.00)
Group : [2520.0] Capital (Sole, Part or LLC)			
Subgroup : None			
2906	Equity	(531,665.00)	(531,665.00)
3000	Distributions	2,653,605.00	2,337,040.00
3010	Retained Earnings	763,436.00	379,042.00
Subtotal : None		2,885,376.00	2,184,417.00
Total [2520.0] Capital (Sole, Part or LLC)		2,885,376.00	2,184,417.00
Group : [3510.1] Rental Income: Nursing Facility			
Subgroup : None			
4000	Rent	(1,320,000.00)	(1,320,000.00)
4100	Rental Income-Insurance	(190,923.60)	(234,577.00)
4200	Rental Income-Real Estate Taxes	(184,382.88)	(184,118.00)
Subtotal : None		(1,695,306.48)	(1,738,695.00)
Total [3510.1] Rental Income: Nursing Facility		(1,695,306.48)	(1,738,695.00)
Group : [9540.0] Real Estate Taxes			
Subgroup : None			
5050	Real Estate Taxes	184,382.88	184,118.00
Subtotal : None		184,382.88	184,118.00
Total [9540.0] Real Estate Taxes		184,382.88	184,118.00
Group : [9545.1] Long Term Interest:: Nursing Facilities			
Subgroup : None			
5010	Interest Expense	1,076,421.77	628,193.00
5015	Second Loan Interest	120,000.00	120,000.00
5030	Interest Expense-Debt Issuance Cost	0.00	123,088.40
7050	Amortization Expense	1,160.00	1,160.00
Subtotal : None		1,197,581.77	872,441.40
Total [9545.1] Long Term Interest:: Nursing Facilities		1,197,581.77	872,441.40
Group : [9550.0] Building Depreciation			
Subgroup : None			
7000	Depreciations Expense	607,951.00	607,951.00
Subtotal : None		607,951.00	607,951.00
Total [9550.0] Building Depreciation		607,951.00	607,951.00
Group : [9502.5] Other Operating Expenses			
Subgroup : None			
5000	Bank Service Charge	34,194.00	1,234.00
5021	Accounting	7,580.00	7,580.00
5025	Member Loan Interest	203,167.00	203,167.00
5040	Insurance Expense	190,923.60	234,577.00
5060	Filing Fees	0.00	520.00
5070	Legal	0.00	11,499.00
Subtotal : None		435,864.60	458,577.00
Total [9502.5] Other Operating Expenses		435,864.60	458,577.00

316,565.00

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Account	Description	CAID	PP-1
		12/31/2023	12/31/2022
	Sum of Account Groups	1.00	0.00
	Net (Income) Loss	730,473.77	384,392.40

Tickmarks

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