

Client: **A162288 - Bear Mountain Andover LLC**
Engagement: **MDMC 2023 - Bear Mountain Andover 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			
1000-1000	Cash - Concentration	1,028,845.20	672,546.16
1000-1001	Cash - Concentration CCP	1,093,379.36	1,093,379.36
1000-2000	Cash - Disbursements	(407,616.45)	(407,616.45)
1000-2001	Cash - Disbursements CCP	(631.00)	(631.00)
1150-1003	Cash Rent Contra Revenue Reserve	(81,704.61)	(64,467.19)
Subtotal : None		1,632,272.50	1,293,210.88
Total [1025.0] Cash & Cash Equivalents		1,632,272.50	1,293,210.88
Group : [1120.0] Accounts Receivable			
Subgroup : None			
1100-1000	Rental Income Receivable	81,704.61	64,467.19
1100-5010	Other Receivables	141,250.12	246,805.68
1100-5020	Real estate tax receivable	(0.01)	(0.01)
Subtotal : None		222,954.72	311,272.86
Total [1120.0] Accounts Receivable		222,954.72	311,272.86
Group : [1300.0] Prepaid Expenses: Other Prepaid Expenses			
Subgroup : None			
1820-1000	Property Taxes - Prepays	0.00	20,114.85
1840-9000	Prepays - Other	156,310.97	208,414.61
Subtotal : None		156,310.97	228,529.46
Total [1300.0] Prepaid Expenses: Other Prepaid Expenses		156,310.97	228,529.46
Group : [1511.1] Land: Cost			
Subgroup : None			
1400-1000	Land	2,123,432.38	2,123,432.38
Subtotal : None		2,123,432.38	2,123,432.38
Total [1511.1] Land: Cost		2,123,432.38	2,123,432.38
Group : [1521.1] Building: Cost			
Subgroup : None			
1500-1000	Building - Original Purchase Price	4,700,811.56	4,700,811.56
Subtotal : None		4,700,811.56	4,700,811.56
Total [1521.1] Building: Cost		4,700,811.56	4,700,811.56
Group : [1522.2] Building: Accum. Depr.			
Subgroup : None			
1600-1000	A/D - Building - Original Purchase	(744,295.17)	(626,774.88)
Subtotal : None		(744,295.17)	(626,774.88)
Total [1522.2] Building: Accum. Depr.		(744,295.17)	(626,774.88)
Group : [1611.1] Building Improvements: Cost			
Subgroup : None			
1510-1000	Building Improvements	245,297.75	245,297.75
Subtotal : None		245,297.75	245,297.75
Total [1611.1] Building Improvements: Cost		245,297.75	245,297.75
Group : [1612.2] Building Improvements: Accum. Depr.			
Subgroup : None			

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Account	Description	CAID	PP-1
		12/31/2023	12/31/2022
1610-1000	A/D - Building Improvements	(103,570.14)	(87,216.96)
Subtotal : None		(103,570.14)	(87,216.96)
Total [1612.2] Building Improvements: Accum. Depr.		(103,570.14)	(87,216.96)
Group : [1651.1] Equipment: Cost			
Subgroup : None			
1590-1000	Furniture and Equipment	436,878.43	436,878.43
1590-1010	F&E - Additions	18,377.25	18,377.25
Subtotal : None		455,255.68	455,255.68
Total [1651.1] Equipment: Cost		455,255.68	455,255.68
Group : [1652.2] Equipment: Accum. Depr.			
Subgroup : None			
1690-1000	A/D - Furniture and Equipment	(282,640.79)	(236,572.50)
Subtotal : None		(282,640.79)	(236,572.50)
Total [1652.2] Equipment: Accum. Depr.		(282,640.79)	(236,572.50)
Group : [1985.0] Other Deferred Charges & Other Non-Current Assets			
Subgroup : None			
1860-1000	Lease Inducement	0.00	212,584.95
Subtotal : None		0.00	212,584.95
Total [1985.0] Other Deferred Charges & Other Non-Current Assets		0.00	212,584.95
Group : [2120.0] Notes Payable: Subsidiaries and Affiliates			
Subgroup : None			
2900-1000	Intercompany	(7,656,460.78)	(7,656,460.78)
Subtotal : None		(7,656,460.78)	(7,656,460.78)
Total [2120.0] Notes Payable: Subsidiaries and Affiliates		(7,656,460.78)	(7,656,460.78)
Group : [2230.0] Other Current Liabilities			
Subgroup : None			
2200-2002	Real Estate Tax Reserve	(572,527.97)	(474,487.97)
2200-2012	Real Estate Tax Reserve Draws	421,112.87	326,818.41
2200-2022	Tax Reserve - Charges	87,575.32	24,992.24
2200-2032	Tax Reserve - GAAP Adj	(287,231.29)	(20,114.85)
2500-2000	Real Property Tax Liability	(40,130.79)	0.01
Subtotal : None		(391,201.86)	(142,792.16)
Total [2230.0] Other Current Liabilities		(391,201.86)	(142,792.16)
Group : [2650.0] Retained Earnings (Corp)			
Subgroup : None			
3910-0000	Retained Earnings	(820,578.24)	(783,434.04)
Subtotal : None		(820,578.24)	(783,434.04)
Total [2650.0] Retained Earnings (Corp)		(820,578.24)	(783,434.04)
Group : [3510.1] Rental Income: Nursing Facility			
Subgroup : None			
4100-1000	Tenant Rents	(326,818.44)	(311,255.64)
4100-1010	Contra Revenue Reserve	17,237.42	(11,080.28)
4100-9000	Other Rental Operations	212,584.95	53,146.32
Subtotal : None		(96,996.07)	(269,189.60)
Total [3510.1] Rental Income: Nursing Facility		(96,996.07)	(269,189.60)

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Account	Description	CAID 12/31/2023	PP-1 12/31/2022
Group : [9550.0]	Building Depreciation		
Subgroup : None			
8400-1500	D/A - Building - Original Purchase	117,520.29	117,520.29
Subtotal : None		117,520.29	117,520.29
Total [9550.0] Building Depreciation		117,520.29	117,520.29
Group : [9560.8]	Building Improvement Depreciation		
Subgroup : None			
8400-1510	D/A - Building Improvements	16,353.18	16,353.18
Subtotal : None		16,353.18	16,353.18
Total [9560.8] Building Improvement Depreciation		16,353.18	16,353.18
Group : [9570.0]	Equipment Depreciation		
Subgroup : None			
8400-1590	D/A - Furniture and Equipment	46,068.29	46,068.29
Subtotal : None		46,068.29	46,068.29
Total [9570.0] Equipment Depreciation		46,068.29	46,068.29
Group : [9502.5]	Other Operating Expenses		
Subgroup : None			
4200-2000	Prop Tax Recoveries	229,536.12	(95,143.32)
5100-1000	Property Taxes	97,825.97	95,143.32
6270-4000	Lease Commissions	52,103.64	52,103.64
Subtotal : None		379,465.73	52,103.64
Total [9502.5] Other Operating Expenses		379,465.73	52,103.64
Sum of Account Groups		0.00	0.00
Net (Income) Loss		462,411.42	(37,144.20)

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