

Client: **A162283 - Bear Mountain-Reading**  
Engagement: **MDMC 2023 - Bear Mountain-Reading**  
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
<b>Group : [1025.0] Cash &amp; Cash Equivalents</b>			
<b>Subgroup : None</b>			
1000-1000	Cash - Concentration	(202,561.45)	(344,111.92)
1000-1001	Cash - Concentration CCP	526,755.75	526,755.75
1000-2000	Cash - Disbursements	(2,500.00)	(2,500.00)
<b>Subtotal : None</b>		<b>321,694.30</b>	<b>180,143.83</b>
<b>Total [1025.0] Cash &amp; Cash Equivalents</b>		<b>321,694.30</b>	<b>180,143.83</b>
<b>Group : [1130.0] Rent Receivable</b>			
<b>Subgroup : None</b>			
1100-1000	Rental Income Receivable	50,379.78	39,751.03
1150-1003	Cash Rent Contra Revenue Reserve	(50,379.78)	(39,751.03)
<b>Subtotal : None</b>		<b>0.00</b>	<b>0.00</b>
<b>Total [1130.0] Rent Receivable</b>		<b>0.00</b>	<b>0.00</b>
<b>Group : [1311.0] Other Current Assets</b>			
<b>Subgroup : None</b>			
2200-2002	Real Estate Tax Reserve	(289,177.56)	(225,577.56)
2200-2012	Real Estate Tax Reserve Draws	280,866.15	209,102.33
2200-2022	Tax Reserve - Charges	52,191.36	11,015.28
<b>Subtotal : None</b>		<b>43,879.95</b>	<b>(5,459.95)</b>
<b>Total [1311.0] Other Current Assets</b>		<b>43,879.95</b>	<b>(5,459.95)</b>
<b>Group : [1511.1] Land: Cost</b>			
<b>Subgroup : None</b>			
1400-1000	Land	1,534,154.50	1,534,154.50
<b>Subtotal : None</b>		<b>1,534,154.50</b>	<b>1,534,154.50</b>
<b>Total [1511.1] Land: Cost</b>		<b>1,534,154.50</b>	<b>1,534,154.50</b>
<b>Group : [1521.1] Building: Cost</b>			
<b>Subgroup : None</b>			
1500-1000	Building - Original Purchase Price	4,449,219.30	4,449,219.30
<b>Subtotal : None</b>		<b>4,449,219.30</b>	<b>4,449,219.30</b>
<b>Total [1521.1] Building: Cost</b>		<b>4,449,219.30</b>	<b>4,449,219.30</b>
<b>Group : [1522.2] Building: Accum. Depr.</b>			
<b>Subgroup : None</b>			
1600-1000	A/D - Building - Original Purchase	(704,459.71)	(593,229.23)
<b>Subtotal : None</b>		<b>(704,459.71)</b>	<b>(593,229.23)</b>
<b>Total [1522.2] Building: Accum. Depr.</b>		<b>(704,459.71)</b>	<b>(593,229.23)</b>
<b>Group : [1611.1] Building Improvements: Cost</b>			
<b>Subgroup : None</b>			
1510-1000	Building Improvements	355,070.48	355,070.48
1510-1010	Building Imp - Additions	539,500.00	539,500.00
<b>Subtotal : None</b>		<b>894,570.48</b>	<b>894,570.48</b>
<b>Total [1611.1] Building Improvements: Cost</b>		<b>894,570.48</b>	<b>894,570.48</b>
<b>Group : [1612.2] Building Improvements: Accum. Depr.</b>			
<b>Subgroup : None</b>			
1610-1000	A/D - Building Improvements	(248,124.23)	(188,486.20)
<b>Subtotal : None</b>		<b>(248,124.23)</b>	<b>(188,486.20)</b>
<b>Total [1612.2] Building Improvements: Accum. Depr.</b>		<b>(248,124.23)</b>	<b>(188,486.20)</b>
<b>Group : [1651.1] Equipment: Cost</b>			
<b>Subgroup : None</b>			
1590-1000	Furniture and Equipment	416,558.51	416,558.51
<b>Subtotal : None</b>		<b>416,558.51</b>	<b>416,558.51</b>
<b>Total [1651.1] Equipment: Cost</b>		<b>416,558.51</b>	<b>416,558.51</b>

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Account	Description	CAID	PP-1
		12/31/2023	12/31/2022
Group : [1652.2]	Equipment: Accum. Depr.		
Subgroup : None			
1690-1000	A/D - Furniture and Equipment	(263,820.38)	(222,164.53)
Subtotal : None		(263,820.38)	(222,164.53)
Total [1652.2]	Equipment: Accum. Depr.	(263,820.38)	(222,164.53)
Group : [2120.0]	Notes Payable: Subsidiaries and Affiliates		
Subgroup : None			
2900-1000	Intercompany	(6,163,516.15)	(6,163,516.15)
Subtotal : None		(6,163,516.15)	(6,163,516.15)
Total [2120.0]	Notes Payable: Subsidiaries and Affiliates	(6,163,516.15)	(6,163,516.15)
Group : [2650.0]	Retained Earnings (Corp)		
Subgroup : None			
3910-0000	Retained Earnings	(301,790.56)	(315,559.74)
Subtotal : None		(301,790.56)	(315,559.74)
Total [2650.0]	Retained Earnings (Corp)	(301,790.56)	(315,559.74)
Group : [3510.1]	Rental Income: Nursing Facility		
Subgroup : None			
4100-1000	Tenant Rents	(201,519.12)	(191,922.96)
4100-1010	Contra Revenue Reserve	10,628.75	(6,832.22)
Subtotal : None		(190,890.37)	(198,755.18)
Total [3510.1]	Rental Income: Nursing Facility	(190,890.37)	(198,755.18)
Group : [9540.0]	Real Estate Taxes		
Subgroup : None			
4200-2000	Prop Tax Recoveries	(109,479.36)	(67,069.74)
5100-1000	Property Taxes	109,479.36	67,069.74
Subtotal : None		0.00	0.00
Total [9540.0]	Real Estate Taxes	0.00	0.00
Group : [9550.0]	Building Depreciation		
Subgroup : None			
8400-1500	D/A - Building - Original Purchase	111,230.48	111,230.48
Subtotal : None		111,230.48	111,230.48
Total [9550.0]	Building Depreciation	111,230.48	111,230.48
Group : [9560.8]	Building Improvement Depreciation		
Subgroup : None			
8400-1510	D/A - Building Improvements	59,638.03	59,638.03
Subtotal : None		59,638.03	59,638.03
Total [9560.8]	Building Improvement Depreciation	59,638.03	59,638.03
Group : [9570.0]	Equipment Depreciation		
Subgroup : None			
8400-1590	D/A - Furniture and Equipment	41,655.85	41,655.85
Subtotal : None		41,655.85	41,655.85
Total [9570.0]	Equipment Depreciation	41,655.85	41,655.85
Sum of Account Groups		0.00	0.00
Net (Income) Loss		21,633.99	13,769.18

Tickmarks

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