

Client: **A162274 - Bear Mountain-Sudbury LLC**
Engagement: **MDMC 2023 - Bear Mountain-Sudbury 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	1,209,287.54	980,965.81
1000-1001	Cash - Concentration CCP	713,788.82	713,788.82
1000-2000	Cash - Disbursements	(2,500.00)	(2,500.00)
1000-2001	Cash - Disbursements CCP	(1,408.51)	(1,408.51)
1150-1003	Cash Rent Contra Revenue Reserve	(82,243.38)	(64,322.44)
Subtotal : None		1,836,924.47	1,626,523.68
Total [1025.0] Cash & Cash Equivalents		1,836,924.47	1,626,523.68
Group : [1120.0] Accounts Receivable			
Subgroup : None			
1100-1000	Rental Income Receivable	82,243.38	64,322.44
Subtotal : None		82,243.38	64,322.44
Total [1120.0] Accounts Receivable		82,243.38	64,322.44
Group : [1311.0] Other Current Assets			
Subgroup : None			
1550-1000	FAS141-Origination/Absorption Costs	113,194.25	113,194.25
1550-1100	FA-FAS 141 Orig/Absorp	(113,194.25)	(113,194.25)
1560-1000	FAS141-Tenant Relationship	72,032.71	72,032.71
1560-1100	FA- FAS141 - Tenant Relationship	(72,032.71)	(72,032.71)
1570-1000	FAS141-Above Mkt Leases	1,531,471.43	1,531,471.43
1570-1100	FA- FAS141 Above Mkt Lse	(1,531,471.43)	(1,531,471.43)
1650-1000	A/A-FAS141 Orig Costs	(113,194.25)	(113,194.25)
1650-1100	FA- A/A FAS141 Orig Costs	113,194.25	113,194.25
1660-1000	A/A-FAS141 Tenant Relationship	(72,032.71)	(72,032.71)
1660-1100	FA- A/A FAS141 Tenant Relationship	72,032.71	72,032.71
1670-1000	A/A-FAS141 Above Mkt Lse	(1,531,471.43)	(1,531,471.43)
1670-1100	FA- A/A FAS141 Above Mkt	1,531,471.43	1,531,471.43
2200-2002	Real Estate Tax Reserve	(458,125.51)	(353,125.51)
2200-2012	Real Estate Tax Reserve Draws	443,279.34	323,695.27
2200-2022	Tax Reserve - Charges	84,825.74	16,678.96
Subtotal : None		69,979.57	(12,751.28)
Total [1311.0] Other Current Assets		69,979.57	(12,751.28)
Group : [1511.1] Land: Cost			
Subgroup : None			
1400-1000	Land	2,016,915.81	2,016,915.81
Subtotal : None		2,016,915.81	2,016,915.81
Total [1511.1] Land: Cost		2,016,915.81	2,016,915.81
Group : [1521.1] Building: Cost			
Subgroup : None			
1500-1000	Building - Original Purchase Price	2,680,059.25	2,680,059.25
Subtotal : None		2,680,059.25	2,680,059.25
Total [1521.1] Building: Cost		2,680,059.25	2,680,059.25
Group : [1522.2] Building: Accum. Depr.			
Subgroup : None			
1600-1000	A/D - Building - Original Purchase	(424,342.71)	(357,341.23)

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		12/31/2023	12/31/2022
Subtotal : None		(424,342.71)	(357,341.23)
Total [1522.2] Building: Accum. Depr.		(424,342.71)	(357,341.23)
Group : [1611.1] Building Improvements: Cost			
Subgroup : None			
1510-1000	Building Improvements	293,998.66	293,998.66
1510-1010	Building Imp - Additions	420,967.80	420,967.80
Subtotal : None		714,966.46	714,966.46
Total [1611.1] Building Improvements: Cost		714,966.46	714,966.46
Group : [1612.2] Building Improvements: Accum. Depr.			
Subgroup : None			
1610-1000	A/D - Building Improvements	(191,148.06)	(143,483.63)
Subtotal : None		(191,148.06)	(143,483.63)
Total [1612.2] Building Improvements: Accum. Depr.		(191,148.06)	(143,483.63)
Group : [1651.1] Equipment: Cost			
Subgroup : None			
1590-1000	Furniture and Equipment	483,648.18	483,648.18
Subtotal : None		483,648.18	483,648.18
Total [1651.1] Equipment: Cost		483,648.18	483,648.18
Group : [1652.2] Equipment: Accum. Depr.			
Subgroup : None			
1690-1000	A/D - Furniture and Equipment	(306,310.53)	(257,945.71)
Subtotal : None		(306,310.53)	(257,945.71)
Total [1652.2] Equipment: Accum. Depr.		(306,310.53)	(257,945.71)
Group : [2120.0] Notes Payable: Subsidiaries and Affiliates			
Subgroup : None			
2900-1000	Intercompany	(7,241,246.86)	(7,241,246.86)
Subtotal : None		(7,241,246.86)	(7,241,246.86)
Total [2120.0] Notes Payable: Subsidiaries and Affiliates		(7,241,246.86)	(7,241,246.86)
Group : [2650.0] Retained Earnings (Corp)			
Subgroup : None			
3910-0000	Retained Earnings	426,332.89	585,796.97
Subtotal : None		426,332.89	585,796.97
Total [2650.0] Retained Earnings (Corp)		426,332.89	585,796.97
Group : [3510.1] Rental Income: Nursing Facility			
Subgroup : None			
4100-1000	Tenant Rents	(328,973.52)	(313,308.12)
4100-1010	Contra Revenue Reserve	17,920.94	(10,080.58)
Subtotal : None		(311,052.58)	(323,388.70)
Total [3510.1] Rental Income: Nursing Facility		(311,052.58)	(323,388.70)
Group : [9550.0] Building Depreciation			
Subgroup : None			
8400-1500	D/A - Building - Original Purchase	67,001.48	67,001.48
Subtotal : None		67,001.48	67,001.48
Total [9550.0] Building Depreciation		67,001.48	67,001.48

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Account	Description	CAID 12/31/2023	PP-1 12/31/2022
Group : [9560.8]	Building Improvement Depreciation		
Subgroup : None			
8400-1510	D/A - Building Improvements	47,664.43	48,558.32
Subtotal : None		47,664.43	48,558.32
Total [9560.8]	Building Improvement Depreciation	47,664.43	48,558.32
Group : [9570.0]	Equipment Depreciation		
Subgroup : None			
8400-1590	D/A - Furniture and Equipment	48,364.82	48,364.82
Subtotal : None		48,364.82	48,364.82
Total [9570.0]	Equipment Depreciation	48,364.82	48,364.82
Group : [9502.5]	Other Operating Expenses		
Subgroup : None			
4200-2000	Prop Tax Recoveries	(117,496.80)	(103,893.18)
5100-1000	Property Taxes	117,496.80	103,893.18
Subtotal : None		0.00	0.00
Total [9502.5]	Other Operating Expenses	0.00	0.00
Sum of Account Groups		0.00	0.00
Net (Income) Loss		(148,021.85)	(159,464.08)

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