

Client: **A285173 - Bane Brighton House LLC**  
Engagement: **MDMC 2023 - Bane Brighton LLC**  
Period Ending: **12/31/2023**  
Trial Balance: **T-01 - Realty TB**  
Workpaper: **T:::02 - MCD REA-CR Groupings Report**

Account	Description	Other 12/31/2023	1st PP Mcaid 12/31/2022
<b>Group : [1120.0] Accounts Receivable</b>			
<b>Subgroup : None</b>			
110010	A/R - Auto	0.00	12,562.75
110090	A/R - Trade - Other	0.00	872.67
<b>Subtotal : None</b>		<b>0.00</b>	<b>13,435.42</b>
<b>Total [1120.0] Accounts Receivable</b>		<b>0.00</b>	<b>13,435.42</b>
<b>Group : [1130.0] Rent Receivable</b>			
<b>Subgroup : None</b>			
192010	FASB 13 St. Line Rent Receiv	374,471.98	334,613.52
196210	Lease Comm - FAS 141	504,096.07	504,096.07
196250	A/A - Lease Comm-FAS 141	(252,048.42)	(218,441.94)
<b>Subtotal : None</b>		<b>626,519.63</b>	<b>620,267.65</b>
<b>Total [1130.0] Rent Receivable</b>		<b>626,519.63</b>	<b>620,267.65</b>
<b>Group : [1280.0] Prepaid Expenses: Prepaid Insurance</b>			
<b>Subgroup : None</b>			
121010	Prepaid Insurance	4,181.86	3,221.69
<b>Subtotal : None</b>		<b>4,181.86</b>	<b>3,221.69</b>
<b>Total [1280.0] Prepaid Expenses: Prepaid Insurance</b>		<b>4,181.86</b>	<b>3,221.69</b>
<b>Group : [1511.1] Land: Cost</b>			
<b>Subgroup : None</b>			
150100	Land	778,504.59	778,504.59
<b>Subtotal : None</b>		<b>778,504.59</b>	<b>778,504.59</b>
<b>Total [1511.1] Land: Cost</b>		<b>778,504.59</b>	<b>778,504.59</b>
<b>Group : [1521.1] Building: Cost</b>			
<b>Subgroup : None</b>			
151000	Building	2,393,901.62	2,393,901.62
<b>Subtotal : None</b>		<b>2,393,901.62</b>	<b>2,393,901.62</b>
<b>Total [1521.1] Building: Cost</b>		<b>2,393,901.62</b>	<b>2,393,901.62</b>
<b>Group : [1522.2] Building: Accum. Depr.</b>			
<b>Subgroup : None</b>			
158015	A/D - Building	(460,365.42)	(398,983.38)
<b>Subtotal : None</b>		<b>(460,365.42)</b>	<b>(398,983.38)</b>
<b>Total [1522.2] Building: Accum. Depr.</b>		<b>(460,365.42)</b>	<b>(398,983.38)</b>
<b>Group : [1611.1] Building Improvements: Cost</b>			
<b>Subgroup : None</b>			
153000	Capital Improvements	355,140.70	355,140.70
153030	Site Improvements - FAS141	52,549.06	52,549.06
153126	Roof	141,306.81	0.00
<b>Subtotal : None</b>		<b>548,996.57</b>	<b>407,689.76</b>
<b>Total [1611.1] Building Improvements: Cost</b>		<b>548,996.57</b>	<b>407,689.76</b>
<b>Group : [1612.2] Building Improvements: Accum. Depr.</b>			
<b>Subgroup : None</b>			
158020	A/D - Capital Improvements	(92,337.03)	(76,791.15)
158023	A/D Site Improvements - FAS141	(52,549.06)	(52,549.06)

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Account	Description	Other	1st PP Mcaid
		<b>12/31/2023</b>	<b>12/31/2022</b>
158126	A.D RoofF	(0.02)	0.00
<b>Subtotal : None</b>		<b>(144,886.11)</b>	<b>(129,340.21)</b>
<b>Total [1612.2] Building Improvements: Accum. Depr.</b>		<b>(144,886.11)</b>	<b>(129,340.21)</b>
<b>Group : [1631.1] Other Improvements: Cost</b>			
<b>Subgroup : None</b>			
154620	Tenant Improvements - FAS 141	193,448.66	193,448.66
<b>Subtotal : None</b>		<b>193,448.66</b>	<b>193,448.66</b>
<b>Total [1631.1] Other Improvements: Cost</b>		<b>193,448.66</b>	<b>193,448.66</b>
<b>Group : [1632.2] Other Improvements: Accum. Depr.</b>			
<b>Subgroup : None</b>			
158030	A/D - Tenant Improv FAS 141	(96,724.02)	(83,827.50)
<b>Subtotal : None</b>		<b>(96,724.02)</b>	<b>(83,827.50)</b>
<b>Total [1632.2] Other Improvements: Accum. Depr.</b>		<b>(96,724.02)</b>	<b>(83,827.50)</b>
<b>Group : [2030.0] Accrued Expenses</b>			
<b>Subgroup : None</b>			
209018	Accrued - Legal	0.00	(1,202.79)
209091	Accrued - CapEx Reserve	(70,783.04)	(139,441.95)
<b>Subtotal : None</b>		<b>(70,783.04)</b>	<b>(140,644.74)</b>
<b>Total [2030.0] Accrued Expenses</b>		<b>(70,783.04)</b>	<b>(140,644.74)</b>
<b>Group : [2110.0] Notes Payable: Officer, Owner, or Related Parties</b>			
<b>Subgroup : None</b>			
100020	Operating Secondary Acct.	(37,107,852.48)	(32,361,996.67)
114900	Intercompany - manual	(8,886.62)	(509.26)
<b>Subtotal : None</b>		<b>(37,116,739.10)</b>	<b>(32,362,505.93)</b>
<b>Total [2110.0] Notes Payable: Officer, Owner, or Related Parties</b>		<b>(37,116,739.10)</b>	<b>(32,362,505.93)</b>
<b>Group : [2230.0] Other Current Liabilities</b>			
<b>Subgroup : None</b>			
232010	Prepaid Rent	0.00	(657.67)
245010	Deferred Revenue	(4,319.55)	(3,221.65)
<b>Subtotal : None</b>		<b>(4,319.55)</b>	<b>(3,879.32)</b>
<b>Total [2230.0] Other Current Liabilities</b>		<b>(4,319.55)</b>	<b>(3,879.32)</b>
<b>Group : [2520.0] Capital (Sole or Part)</b>			
<b>Subgroup : None</b>			
300014	Contributions - REIT	(8,925,022.04)	(8,904,943.86)
310010	Distributions - REIT	43,372,329.05	38,255,329.05
390000	Retained Earnings - Auto	(641,673.50)	(184,876.62)
<b>Subtotal : None</b>		<b>33,805,633.51</b>	<b>29,165,508.57</b>
<b>Total [2520.0] Capital (Sole or Part)</b>		<b>33,805,633.51</b>	<b>29,165,508.57</b>
<b>Group : [3510.1] Rental Income: Nursing Facilities</b>			
<b>Subgroup : None</b>			
400000	Base Rent	(547,888.44)	(533,208.72)
404010	Straight Line Rent - FAS 13	(39,858.46)	(39,101.25)
405930	Direct Charges	803.32	(2,020.93)
<b>Subtotal : None</b>		<b>(586,943.58)</b>	<b>(574,330.90)</b>
<b>Total [3510.1] Rental Income: Nursing Facilities</b>		<b>(586,943.58)</b>	<b>(574,330.90)</b>

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Account	Description	Other 12/31/2023	1st PP McAid 12/31/2022
<b>Group : [3530.0] Other Income</b>			
<b>Subgroup : None</b>			
405940	Passthru - Legal	0.00	(5,427.18)
900010	Interest Income	(294.76)	(6,096.38)
<b>Subtotal : None</b>		<b>(294.76)</b>	<b>(11,523.56)</b>
<b>Total [3530.0] Other Income</b>		<b>(294.76)</b>	<b>(11,523.56)</b>
<b>Group : [9540.0] Taxes, Real Estate</b>			
<b>Subgroup : None</b>			
405410	Property Taxes Recoveries	(85,191.06)	(87,402.24)
523010	Property Tax	85,191.06	87,402.25
<b>Subtotal : None</b>		<b>0.00</b>	<b>0.01</b>
<b>Total [9540.0] Taxes, Real Estate</b>		<b>0.00</b>	<b>0.01</b>
<b>Group : [9550.0] Building Depreciation</b>			
<b>Subgroup : None</b>			
880015	Depr - Building	61,382.04	61,382.04
<b>Subtotal : None</b>		<b>61,382.04</b>	<b>61,382.04</b>
<b>Total [9550.0] Building Depreciation</b>		<b>61,382.04</b>	<b>61,382.04</b>
<b>Group : [9560.8] Building Improvement Depreciation</b>			
<b>Subgroup : None</b>			
880020	Depr - Capital Improvements	15,545.88	15,545.88
880030	Depr - Tenant Improv - FAS 141	12,896.52	12,896.52
880126	Depr - Roof	0.02	0.00
<b>Subtotal : None</b>		<b>28,442.42</b>	<b>28,442.40</b>
<b>Total [9560.8] Building Improvement Depreciation</b>		<b>28,442.42</b>	<b>28,442.40</b>
<b>Group : [9502.5] Other Operating Expenses</b>			
<b>Subgroup : None</b>			
405210	Insurance Recoveries	(15,767.20)	(12,720.12)
522510	Insurance - Property	15,767.24	12,720.08
522515	Insurance - Liability	1,874.25	2,064.17
522540	Insurance - Environmental	726.52	0.00
523045	Tax Appeals/Service	750.00	171.00
540010	Direct Tenant Expenses	(803.32)	2,020.93
582040	NR - Legal Fees	140.71	1,189.75
832020	ProfessionalFees	3,750.00	0.00
832030	Profess. Fees-Registered Agent	0.00	180.84
882020	Amort. Lease Commis-FAS 141	33,606.48	33,606.48
<b>Subtotal : None</b>		<b>40,044.68</b>	<b>39,233.13</b>
<b>Total [9502.5] Other Operating Expenses</b>		<b>40,044.68</b>	<b>39,233.13</b>
<b>Sum of Account Groups</b>		<b>70,783.04</b>	<b>140,644.74</b>
<b>Net (Income) Loss</b>		<b>(457,369.20)</b>	<b>(456,796.88)</b>

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