

Client: **A140579 - Bear Mountain-Chestnut Hill of East Longmeadow**
Engagement: **MDMC 2023 - Bear Mountain Chestnut Hill of East Longmeadow 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	386,486.97	54,098.97
1000-1001	Cash - Concentration CCP	925,033.07	925,033.07
1000-2000	Cash - Disbursements	(2,500.00)	(2,500.00)
Subtotal : None		1,309,020.04	976,632.04
Total [1025.0] Cash & Cash Equivalents		1,309,020.04	976,632.04
Group : [1130.0] Rent Receivable			
Subgroup : None			
1100-1000	Rental Income Receivable	150,964.60	86,629.27
1150-1003	Cash Rent Contra Revenue Reserve	(150,964.60)	(86,629.27)
Subtotal : None		0.00	0.00
Total [1130.0] Rent Receivable		0.00	0.00
Group : [1311.0] Other Current Assets			
Subgroup : None			
1550-1000	FAS141-Origination/Absorption Costs	206,842.54	206,842.54
1550-1100	FA-FAS 141 Orig/Absorp	(206,842.54)	(206,842.54)
1560-1000	FAS141-Tenant Relationship	124,105.52	124,105.52
1560-1100	FA- FAS141 - Tenant Relationship	(124,105.52)	(124,105.52)
1570-1000	FAS141-Above Mkt Leases	723,625.95	723,625.95
1570-1100	FA- FAS141 Above Mkt Lse	(723,625.95)	(723,625.95)
1650-1000	A/A-FAS141 Orig Costs	(206,842.54)	(206,842.54)
1650-1100	FA- A/A FAS141 Orig Costs	206,842.54	206,842.54
1660-1000	A/A-FAS141 Tenant Relationship	(124,105.52)	(124,105.52)
1660-1100	FA- A/A FAS141 Tenant Relationship	124,105.52	124,105.52
1670-1000	A/A-FAS141 Above Mkt Lse	(723,625.95)	(723,625.95)
1670-1100	FA- A/A FAS141 Above Mkt	723,625.95	723,625.95
2200-2002	Real Estate Tax Reserve	(442,857.97)	(346,857.97)
2200-2012	Real Estate Tax Reserve Draws	398,869.18	308,711.89
2200-2022	Tax Reserve - Charges	79,894.60	17,881.42
Subtotal : None		35,905.81	(20,264.66)
Total [1311.0] Other Current Assets		35,905.81	(20,264.66)
Group : [1511.1] Land: Cost			
Subgroup : None			
1400-1000	Land	2,968,190.47	2,968,190.47
Subtotal : None		2,968,190.47	2,968,190.47
Total [1511.1] Land: Cost		2,968,190.47	2,968,190.47
Group : [1521.1] Building: Cost			
Subgroup : None			
1500-1000	Building - Original Purchase Price	7,458,291.98	7,458,291.98
Subtotal : None		7,458,291.98	7,458,291.98
Total [1521.1] Building: Cost		7,458,291.98	7,458,291.98
Group : [1522.2] Building: Accum. Depr.			
Subgroup : None			
1600-1000	A/D - Building - Original Purchase	(1,180,896.23)	(994,438.93)
Subtotal : None		(1,180,896.23)	(994,438.93)

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Total [1522.2] Building: Accum. Depr.		(1,180,896.23)	(994,438.93)
Group : [1611.1] Building Improvements: Cost			
Subgroup : None			
1510-1000	Building Improvements	1,033,512.01	1,033,512.01
1510-1010	Building Imp - Additions	600,000.00	600,000.00
1580-1010	Land Imp - Additions	174,857.00	174,857.00
Subtotal : None		1,808,369.01	1,808,369.01
Total [1611.1] Building Improvements: Cost		1,808,369.01	1,808,369.01
Group : [1612.2] Building Improvements: Accum. Depr.			
Subgroup : None			
1610-1000	A/D - Building Improvements	(502,082.06)	(393,181.26)
1680-1000	A/D- Land Improvements	(35,942.82)	(24,285.69)
Subtotal : None		(538,024.88)	(417,466.95)
Total [1612.2] Building Improvements: Accum. Depr.		(538,024.88)	(417,466.95)
Group : [1651.1] Equipment: Cost			
Subgroup : None			
1590-1000	Furniture and Equipment	465,395.72	465,395.72
1590-1010	F&E - Additions	15,599.00	15,599.00
Subtotal : None		480,994.72	480,994.72
Total [1651.1] Equipment: Cost		480,994.72	480,994.72
Group : [1652.2] Equipment: Accum. Depr.			
Subgroup : None			
1690-1000	A/D - Furniture and Equipment	(335,732.33)	(278,535.79)
Subtotal : None		(335,732.33)	(278,535.79)
Total [1652.2] Equipment: Accum. Depr.		(335,732.33)	(278,535.79)
Group : [2120.0] Notes Payable: Subsidiaries and Affiliates			
Subgroup : None			
2900-1000	Intercompany	(12,099,206.93)	(12,099,206.93)
Subtotal : None		(12,099,206.93)	(12,099,206.93)
Total [2120.0] Notes Payable: Subsidiaries and Affiliates		(12,099,206.93)	(12,099,206.93)
Group : [2650.0] Retained Earnings (Corp)			
Subgroup : None			
3910-0000	Retained Earnings	117,435.04	196,449.47
Subtotal : None		117,435.04	196,449.47
Total [2650.0] Retained Earnings (Corp)		117,435.04	196,449.47
Group : [3510.1] Rental Income: Nursing Facility			
Subgroup : None			
4100-1000	Tenant Rents	(452,893.80)	(421,199.00)
4100-1010	Contra Revenue Reserve	64,335.33	(7,737.53)
Subtotal : None		(388,558.47)	(428,936.53)
Total [3510.1] Rental Income: Nursing Facility		(388,558.47)	(428,936.53)
Group : [9550.0] Building Depreciation			
Subgroup : None			
8400-1500	D/A - Building - Original Purchase	186,457.30	186,457.30

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		12/31/2023	12/31/2022
Subtotal : None		186,457.30	186,457.30
Total [9550.0] Building Depreciation		186,457.30	186,457.30
Group : [9560.8] Building Improvement Depreciation			
Subgroup : None			
8400-1510	D/A - Building Improvements	108,900.80	94,611.13
8400-1580	D/A - Land Improvements	11,657.13	11,657.13
Subtotal : None		120,557.93	106,268.26
Total [9560.8] Building Improvement Depreciation		120,557.93	106,268.26
Group : [9570.0] Equipment Depreciation			
Subgroup : None			
8400-1590	D/A - Furniture and Equipment	57,196.54	57,196.54
Subtotal : None		57,196.54	57,196.54
Total [9570.0] Equipment Depreciation		57,196.54	57,196.54
Group : [9502.5] Other Operating Expenses			
Subgroup : None			
4200-2000	Prop Tax Recoveries	(93,475.38)	(94,857.84)
5100-1000	Property Taxes	93,475.38	94,857.84
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		(24,346.70)	(79,014.43)

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