

Client: **A303033 - Bane Harbor House LLC**  
Engagement: **MDMC 2023 - Bane Harbor House LLC**  
Period Ending: **12/31/2023**  
Trial Balance: **T-01 - Realty TB**  
Workpaper: **T:::02 - MCD REA-CR Groupings Report**

Account	Description	MCAID 12/31/2023	1st PP McAid 12/31/2022
<b>Group : [1025.0] Cash &amp; Equivalents</b>			
<b>Subgroup : None</b>			
100020	Operating Secondary Acct.	15,318,865.42	13,447,898.90
<b>Subtotal : None</b>		<b>15,318,865.42</b>	<b>13,447,898.90</b>
<b>Total [1025.0] Cash &amp; Equivalents</b>		<b>15,318,865.42</b>	<b>13,447,898.90</b>
<b>Group : [1120.0] Accounts Receivable</b>			
<b>Subgroup : None</b>			
110010	A/R - Auto	0.00	22,266.87
110090	A/R - Trade - Other	0.00	872.67
<b>Subtotal : None</b>		<b>0.00</b>	<b>23,139.54</b>
<b>Total [1120.0] Accounts Receivable</b>		<b>0.00</b>	<b>23,139.54</b>
<b>Group : [1130.0] Rent Receivable</b>			
<b>Subgroup : None</b>			
192010	FASB 13 St. Line Rent Receiv	1,693,171.76	1,560,664.20
196210	Lease Comm - FAS 141	2,460,294.61	2,460,294.61
196250	A/A - Lease Comm-FAS 141	(1,230,147.08)	(1,066,127.48)
<b>Subtotal : None</b>		<b>2,923,319.29</b>	<b>2,954,831.33</b>
<b>Total [1130.0] Rent Receivable</b>		<b>2,923,319.29</b>	<b>2,954,831.33</b>
<b>Group : [1280.0] Prepaid Expenses: Prepaid Insurance</b>			
<b>Subgroup : None</b>			
121010	Prepaid Insurance	6,905.26	5,321.04
<b>Subtotal : None</b>		<b>6,905.26</b>	<b>5,321.04</b>
<b>Total [1280.0] Prepaid Expenses: Prepaid Insurance</b>		<b>6,905.26</b>	<b>5,321.04</b>
<b>Group : [1511.1] Land: Cost</b>			
<b>Subgroup : None</b>			
150100	Land	2,316,055.53	2,316,055.53
<b>Subtotal : None</b>		<b>2,316,055.53</b>	<b>2,316,055.53</b>
<b>Total [1511.1] Land: Cost</b>		<b>2,316,055.53</b>	<b>2,316,055.53</b>
<b>Group : [1521.1] Building: Cost</b>			
<b>Subgroup : None</b>			
151000	Building	16,417,608.79	16,417,608.79
<b>Subtotal : None</b>		<b>16,417,608.79</b>	<b>16,417,608.79</b>
<b>Total [1521.1] Building: Cost</b>		<b>16,417,608.79</b>	<b>16,417,608.79</b>
<b>Group : [1522.2] Building: Accum. Depr.</b>			
<b>Subgroup : None</b>			
158015	A/D - Building	(3,157,232.40)	(2,736,268.08)
<b>Subtotal : None</b>		<b>(3,157,232.40)</b>	<b>(2,736,268.08)</b>
<b>Total [1522.2] Building: Accum. Depr.</b>		<b>(3,157,232.40)</b>	<b>(2,736,268.08)</b>
<b>Group : [1611.1] Building Improvements: Cost</b>			
<b>Subgroup : None</b>			
153030	Site Improvements - FAS141	440,734.62	440,734.62
<b>Subtotal : None</b>		<b>440,734.62</b>	<b>440,734.62</b>
<b>Total [1611.1] Building Improvements: Cost</b>		<b>440,734.62</b>	<b>440,734.62</b>
<b>Group : [1612.2] Building Improvements: Accum. Depr.</b>			
<b>Subgroup : None</b>			
158023	A/D Site Improvements - FAS141	(330,551.08)	(286,477.60)
<b>Subtotal : None</b>		<b>(330,551.08)</b>	<b>(286,477.60)</b>

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Account	Description	MCAID	1st PP McAid
		12/31/2023	12/31/2022
<b>Total [1612.2] Building Improvements: Accum. Depr.</b>		<b>(330,551.08)</b>	<b>(286,477.60)</b>
<b>Group : [1631.1] Other Improvements: Cost</b>			
<b>Subgroup : None</b>			
154620	Tenant Improvements - FAS 141	365,306.45	365,306.45
<b>Subtotal : None</b>		<b>365,306.45</b>	<b>365,306.45</b>
<b>Total [1631.1] Other Improvements: Cost</b>		<b>365,306.45</b>	<b>365,306.45</b>
<b>Group : [1632.2] Other Improvements: Accum. Depr.</b>			
<b>Subgroup : None</b>			
158030	A/D - Tenant Improv FAS 141	(182,653.20)	(158,299.44)
<b>Subtotal : None</b>		<b>(182,653.20)</b>	<b>(158,299.44)</b>
<b>Total [1632.2] Other Improvements: Accum. Depr.</b>		<b>(182,653.20)</b>	<b>(158,299.44)</b>
<b>Group : [1985.0] Other Deferred Charges &amp; Other Non Current Assets</b>			
<b>Subgroup : None</b>			
196110	Goodwill	8,640,341.29	8,640,341.29
<b>Subtotal : None</b>		<b>8,640,341.29</b>	<b>8,640,341.29</b>
<b>Total [1985.0] Other Deferred Charges &amp; Other Non Current Assets</b>		<b>8,640,341.29</b>	<b>8,640,341.29</b>
<b>Group : [2030.0] Accrued Expenses</b>			
<b>Subgroup : None</b>			
209018	Accrued - Legal	0.00	(1,202.79)
209091	Accrued - CapEx Reserve	(35,326.14)	(379,826.47)
232010	Prepaid Rent	0.00	(19.15)
<b>Subtotal : None</b>		<b>(35,326.14)</b>	<b>(381,048.41)</b>
<b>Total [2030.0] Accrued Expenses</b>		<b>(35,326.14)</b>	<b>(381,048.41)</b>
<b>Group : [2230.0] Other Current Liabilities</b>			
<b>Subgroup : None</b>			
245010	Deferred Revenue	(6,905.23)	(5,321.02)
<b>Subtotal : None</b>		<b>(6,905.23)</b>	<b>(5,321.02)</b>
<b>Total [2230.0] Other Current Liabilities</b>		<b>(6,905.23)</b>	<b>(5,321.02)</b>
<b>Group : [2330.0] Due Affiliates / Related Parties</b>			
<b>Subgroup : None</b>			
114900	Intercompany - manual	(1,974.68)	(1,974.68)
<b>Subtotal : None</b>		<b>(1,974.68)</b>	<b>(1,974.68)</b>
<b>Total [2330.0] Due Affiliates / Related Parties</b>		<b>(1,974.68)</b>	<b>(1,974.68)</b>
<b>Group : [2520.0] Capital (Sole or Part)</b>			
<b>Subgroup : None</b>			
390000	Retained Earnings - Auto	(10,332,369.70)	(8,531,875.97)
<b>Subtotal : None</b>		<b>(10,332,369.70)</b>	<b>(8,531,875.97)</b>
<b>Total [2520.0] Capital (Sole or Part)</b>		<b>(10,332,369.70)</b>	<b>(8,531,875.97)</b>
<b>Group : [2545.0] Contributions</b>			
<b>Subgroup : None</b>			
300014	Contributions - REIT	(30,741,867.63)	(30,709,478.56)
<b>Subtotal : None</b>		<b>(30,741,867.63)</b>	<b>(30,709,478.56)</b>
<b>Total [2545.0] Contributions</b>		<b>(30,741,867.63)</b>	<b>(30,709,478.56)</b>
<b>Group : [3510.1] Rental Income-Nursing Facilities</b>			
<b>Subgroup : None</b>			
400000	Base Rent	(2,165,750.40)	(2,276,026.77)
404010	Straight Line Rent - FAS 13	(132,507.56)	(150,510.93)

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Account	Description	MCAID	1st PP Mcaid
		12/31/2023	12/31/2022
<b>Subtotal : None</b>		<b>(2,298,257.96)</b>	<b>(2,426,537.70)</b>
<b>Total [3510.1] Rental Income-Nursing Facilities</b>		<b>(2,298,257.96)</b>	<b>(2,426,537.70)</b>
<b>Group : [9540.0] Taxes, Real Estate</b>			
<b>Subgroup : None</b>			
405410	Property Taxes Recoveries	(66,892.68)	(59,471.84)
523010	Property Tax	66,892.68	59,471.85
<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	420,964.32	420,964.32
<b>Subtotal : None</b>		<b>420,964.32</b>	<b>420,964.32</b>
<b>Total [9550.0] Building Depreciation</b>		<b>420,964.32</b>	<b>420,964.32</b>
<b>Group : [9560.8] Building Improvement Depreciation</b>			
<b>Subgroup : None</b>			
880023	Depr - SiteImprovements - FAS141	44,073.48	44,073.48
880030	Depr - Tenant Improv - FAS 141	24,353.76	24,353.76
<b>Subtotal : None</b>		<b>68,427.24</b>	<b>68,427.24</b>
<b>Total [9560.8] Building Improvement Depreciation</b>		<b>68,427.24</b>	<b>68,427.24</b>
<b>Group : [9502.5] Other Operating Expenses</b>			
<b>Subgroup : None</b>			
405210	Insurance Recoveries	(26,036.76)	(21,008.82)
405910	Prior Year CAM, Tax and Ins	982.73	0.00
405930	Direct Charges	803.32	(2,020.93)
405940	Passthru - Legal	0.00	(5,427.18)
522510	Insurance - Property	26,036.75	21,008.80
522515	Insurance - Liability	2,980.51	3,282.54
522540	Insurance - Environmental	1,037.59	0.00
523045	Tax Appeals/Service	750.00	171.00
540010	Direct Tenant Expenses	(803.32)	2,020.93
582040	NR - Legal Fees	140.69	1,189.74
589035	NR - Postage & Delivery	1.70	1.60
832030	Profess. Fees-Registered Agent	0.00	90.42
882020	Amort. Lease Commis-FAS 141	164,019.60	164,019.60
900010	Interest Income	(1,303.00)	(26,675.30)
<b>Subtotal : None</b>		<b>168,609.81</b>	<b>136,652.40</b>
<b>Total [9502.5] Other Operating Expenses</b>		<b>168,609.81</b>	<b>136,652.40</b>
<b>Sum of Account Groups</b>		<b>(2,886,018.47)</b>	<b>(2,594,947.78)</b>
<b>Net (Income) Loss</b>		<b>(1,640,256.59)</b>	<b>(1,800,493.73)</b>

Tickmarks

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