

Client: **A140558 - Bear Mountain-Timberlyn Heights**  
Engagement: **MDMC 2023 - Bear Mountain Timberlyn**  
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>			
100020	Cash - Operating	101,374.76	117,706.67
<b>Subtotal : None</b>		<b>101,374.76</b>	<b>117,706.67</b>
<b>Total [1025.0] Cash &amp; Cash Equivalents</b>		<b>101,374.76</b>	<b>117,706.67</b>
<b>Group : [1280.0] Prepaid Expenses: Prepaid Insurance</b>			
<b>Subgroup : None</b>			
100459	Prepaid Expenses	11,871.00	12,129.00
<b>Subtotal : None</b>		<b>11,871.00</b>	<b>12,129.00</b>
<b>Total [1280.0] Prepaid Expenses: Prepaid Insurance</b>		<b>11,871.00</b>	<b>12,129.00</b>
<b>Group : [1511.1] Land: Cost</b>			
<b>Subgroup : None</b>			
100460	Land	493,037.00	493,037.00
<b>Subtotal : None</b>		<b>493,037.00</b>	<b>493,037.00</b>
<b>Total [1511.1] Land: Cost</b>		<b>493,037.00</b>	<b>493,037.00</b>
<b>Group : [1521.1] Building: Cost</b>			
<b>Subgroup : None</b>			
100470	Building	7,487,965.18	7,487,965.18
<b>Subtotal : None</b>		<b>7,487,965.18</b>	<b>7,487,965.18</b>
<b>Total [1521.1] Building: Cost</b>		<b>7,487,965.18</b>	<b>7,487,965.18</b>
<b>Group : [1522.2] Building: Accum. Depr.</b>			
<b>Subgroup : None</b>			
100610	Accum Depr - F F & E	(1,736,977.34)	(1,462,020.02)
<b>Subtotal : None</b>		<b>(1,736,977.34)</b>	<b>(1,462,020.02)</b>
<b>Total [1522.2] Building: Accum. Depr.</b>		<b>(1,736,977.34)</b>	<b>(1,462,020.02)</b>
<b>Group : [1651.1] Equipment: Cost</b>			
<b>Subgroup : None</b>			
100510	Furniture Fixtures & Equipment	260,709.00	260,709.00
<b>Subtotal : None</b>		<b>260,709.00</b>	<b>260,709.00</b>
<b>Total [1651.1] Equipment: Cost</b>		<b>260,709.00</b>	<b>260,709.00</b>
<b>Group : [1975.1] Mortgage Acquisition Costs</b>			
<b>Subgroup : None</b>			
100720	Loan Aquisition Costs	91,980.00	91,980.00
<b>Subtotal : None</b>		<b>91,980.00</b>	<b>91,980.00</b>
<b>Total [1975.1] Mortgage Acquisition Costs</b>		<b>91,980.00</b>	<b>91,980.00</b>
<b>Group : [1975.2] Accumulated Amort. of Mort. Acq. Costs</b>			
<b>Subgroup : None</b>			
100725	Accum Amort - Loan Acquisition	(18,074.09)	(14,102.70)
<b>Subtotal : None</b>		<b>(18,074.09)</b>	<b>(14,102.70)</b>
<b>Total [1975.2] Accumulated Amort. of Mort. Acq. Costs</b>		<b>(18,074.09)</b>	<b>(14,102.70)</b>
<b>Group : [1985.0] Other Deferred Charges &amp; Other Non-Current Assets</b>			
<b>Subgroup : None</b>			
100910	Reserves	369,564.81	293,943.68
100920	Tax escrow	16,124.31	4,939.62
100925	Ins Escrow	20,540.99	100,659.66
100930	MIP Escrow	37,416.81	36,742.70
<b>Subtotal : None</b>		<b>443,646.92</b>	<b>436,285.66</b>
<b>Total [1985.0] Other Deferred Charges &amp; Other Non-Current Assets</b>		<b>443,646.92</b>	<b>436,285.66</b>
<b>Group : [2030.0] Accrued Expenses</b>			
<b>Subgroup : None</b>			
200040	Interest Payable	(25,086.12)	(25,638.33)
<b>Subtotal : None</b>		<b>(25,086.12)</b>	<b>(25,638.33)</b>
<b>Total [2030.0] Accrued Expenses</b>		<b>(25,086.12)</b>	<b>(25,638.33)</b>
<b>Group : [2150.0] Notes Payable: Other Short-Term Financing</b>			
<b>Subgroup : None</b>			
200121	ST Portion of Mortgage	0.00	(160,057.06)
200122	ST Offset	0.00	160,057.06

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Workpaper: **T:::02 - MCD REA-CR Groupings Report**

Account	Description	CAID	PP-1
		12/31/2023	12/31/2022
<b>Subtotal : None</b>		<b>0.00</b>	<b>0.00</b>
<b>Total [2150.0] Notes Payable: Other Short-Term Financing</b>		<b>0.00</b>	<b>0.00</b>
<b>Group : [2310.0] Mortgages</b>			
<b>Subgroup : None</b>			
200120	Note Payable - Greystone #1	(7,271,338.46)	(7,431,395.52)
<b>Subtotal : None</b>		<b>(7,271,338.46)</b>	<b>(7,431,395.52)</b>
<b>Total [2310.0] Mortgages</b>		<b>(7,271,338.46)</b>	<b>(7,431,395.52)</b>
<b>Group : [2330.0] Due Affiliates/Related Parties</b>			
<b>Subgroup : None</b>			
100317	Due To/from Bear Mtn Health	(637,815.00)	(637,815.00)
100339	Due to/fr Bear Mtn 320 Op	(128,201.56)	(228,201.56)
100395	Due to/fr BM 148 Prop	53,875.50	54,500.00
200056	Members Payable	(1,208,246.00)	(1,208,246.00)
<b>Subtotal : None</b>		<b>(1,920,387.06)</b>	<b>(2,019,762.56)</b>
<b>Total [2330.0] Due Affiliates/Related Parties</b>		<b>(1,920,387.06)</b>	<b>(2,019,762.56)</b>
<b>Group : [2520.0] Capital (Sole, Part or LLC)</b>			
<b>Subgroup : None</b>			
300040	Retained Earnings	2,053,106.62	2,047,138.51
<b>Subtotal : None</b>		<b>2,053,106.62</b>	<b>2,047,138.51</b>
<b>Total [2520.0] Capital (Sole, Part or LLC)</b>		<b>2,053,106.62</b>	<b>2,047,138.51</b>
<b>Group : [2540.0] Partnership / Member(LLC) Drawings</b>			
<b>Subgroup : None</b>			
300005	Distributions - Partners	134,088.78	134,253.36
300010	Distribution - TH Holdings	312,873.82	313,258.40
<b>Subtotal : None</b>		<b>446,962.60</b>	<b>447,511.76</b>
<b>Total [2540.0] Partnership / Member(LLC) Drawings</b>		<b>446,962.60</b>	<b>447,511.76</b>
<b>Group : [3510.1] Rental Income: Nursing Facility</b>			
<b>Subgroup : None</b>			
400862	Rental Income	(1,100,838.60)	(1,119,747.76)
<b>Subtotal : None</b>		<b>(1,100,838.60)</b>	<b>(1,119,747.76)</b>
<b>Total [3510.1] Rental Income: Nursing Facility</b>		<b>(1,100,838.60)</b>	<b>(1,119,747.76)</b>
<b>Group : [3530.0] Other Income</b>			
<b>Subgroup : None</b>			
400900	Int- RR	(1,197.13)	(89.83)
<b>Subtotal : None</b>		<b>(1,197.13)</b>	<b>(89.83)</b>
<b>Total [3530.0] Other Income</b>		<b>(1,197.13)</b>	<b>(89.83)</b>
<b>Group : [9540.0] Real Estate Taxes</b>			
<b>Subgroup : None</b>			
502120	Taxes	31,353.68	26,254.12
<b>Subtotal : None</b>		<b>31,353.68</b>	<b>26,254.12</b>
<b>Total [9540.0] Real Estate Taxes</b>		<b>31,353.68</b>	<b>26,254.12</b>
<b>Group : [9545.1] Long Term Interest:: Nursing Facilities</b>			
<b>Subgroup : None</b>			
501500	Amort - Loan Acq Costs	3,971.39	3,956.43
502110	Interest - Greystone	304,093.15	310,552.48
502115	Mortgage Insurance Premium	47,740.18	48,997.73
<b>Subtotal : None</b>		<b>355,804.72</b>	<b>363,506.64</b>
<b>Total [9545.1] Long Term Interest:: Nursing Facilities</b>		<b>355,804.72</b>	<b>363,506.64</b>
<b>Group : [9550.0] Building Depreciation</b>			
<b>Subgroup : None</b>			
501100	Deprec - FF&E	247,446.32	274,500.18
<b>Subtotal : None</b>		<b>247,446.32</b>	<b>274,500.18</b>
<b>Total [9550.0] Building Depreciation</b>		<b>247,446.32</b>	<b>274,500.18</b>
<b>Group : [9560.8] Building Improvement Depreciation</b>			
<b>Subgroup : None</b>			
52000	Dep- Improvements	1,440.00	0.00
<b>Subtotal : None</b>		<b>1,440.00</b>	<b>0.00</b>
<b>Total [9560.8] Building Improvement Depreciation</b>		<b>1,440.00</b>	<b>0.00</b>

540,399.62

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Workpaper: **T:::02 - MCD REA-CR Groupings Report**

Account	Description	CAID 12/31/2023	PP-1 12/31/2022
<b>Group : [9570.0]</b>	<b>Equipment Depreciation</b>		
<b>Subgroup : None</b>			
51000	Depreciaton- Equipmenbt	26,071.00	0.00
<b>Subtotal : None</b>		<b>26,071.00</b>	<b>0.00</b>
<b>Total [9570.0] Equipment Depreciation</b>		<b>26,071.00</b>	<b>0.00</b>
<b>Group : [9580.0]</b>	<b>Insurance- Building, Building Improvement, and Equipment</b>		
<b>Subgroup : None</b>			
502125	Insurance	21,130.00	14,033.00
<b>Subtotal : None</b>		<b>21,130.00</b>	<b>14,033.00</b>
<b>Total [9580.0] Insurance- Building, Building Improvement, and Equipment</b>		<b>21,130.00</b>	<b>14,033.00</b>
<b>Sum of Account Groups</b>		<b>0.00</b>	<b>0.00</b>
<b>Net (Income) Loss</b>		<b>(418,790.01)</b>	<b>(441,543.65)</b>

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