

Client: **A285181 - Bane Bay Path LLC**
Engagement: **MDMC 2023 - Bane Baypath LLC**
Period Ending: **12/31/2023**
Trial Balance: **T-01 - Realty TB**
Workpaper: **T:02 - MCD REA-CR Groupings Report**

Account	Description	OBAL5 12/31/2023	1st PP Mcaid 12/31/2022
Group : [1025.0] Cash & Cash Equivalents			
Subgroup : None			
100020	Operating Secondary Acct.	11,214,627.22	9,862,177.73
Subtotal : None		11,214,627.22	9,862,177.73
Total [1025.0] Cash & Cash Equivalents		11,214,627.22	9,862,177.73
Group : [1120.0] Accounts Receivable			
Subgroup : None			
110010	A/R - Auto	0.00	4,379.24
110090	A/R - Trade - Other	0.00	872.67
Subtotal : None		0.00	5,251.91
Total [1120.0] Accounts Receivable		0.00	5,251.91
Group : [1130.0] Rent Receivable			
Subgroup : None			
192010	FASB 13 St. Line Rent Receiv	1,266,198.80	1,149,543.69
Subtotal : None		1,266,198.80	1,149,543.69
Total [1130.0] Rent Receivable		1,266,198.80	1,149,543.69
Group : [1185.0] Loans Receivable: Other			
Subgroup : None			
196210	Lease Comm - FAS 141	1,800,219.08	1,800,219.08
196250	A/A - Lease Comm-FAS 141	(900,109.73)	(780,095.09)
Subtotal : None		900,109.35	1,020,123.99
Total [1185.0] Loans Receivable: Other		900,109.35	1,020,123.99
Group : [1280.0] Prepaid Expenses: Prepaid Insurance			
Subgroup : None			
121010	Prepaid Insurance	6,710.64	5,174.18
Subtotal : None		6,710.64	5,174.18
Total [1280.0] Prepaid Expenses: Prepaid Insurance		6,710.64	5,174.18
Group : [1511.1] Land: Cost			
Subgroup : None			
150100	Land	2,920,969.83	2,920,969.83
Subtotal : None		2,920,969.83	2,920,969.83
Total [1511.1] Land: Cost		2,920,969.83	2,920,969.83
Group : [1521.1] Building: Cost			
Subgroup : None			
151000	Building	10,366,000.66	10,366,000.66
Subtotal : None		10,366,000.66	10,366,000.66
Total [1521.1] Building: Cost		10,366,000.66	10,366,000.66
Group : [1522.2] Building: Accum. Depr.			
Subgroup : None			
158015	A/D - Building	(1,993,462.03)	(1,727,667.07)
Subtotal : None		(1,993,462.03)	(1,727,667.07)
Total [1522.2] Building: Accum. Depr.		(1,993,462.03)	(1,727,667.07)
Group : [1611.1] Building Improvements: Cost			

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

Account	Description	OBAL5 12/31/2023	1st PP Mcaid 12/31/2022
Subgroup : None			
153030	Site Improvements - FAS141	508,465.12	508,465.12
Subtotal : None		508,465.12	508,465.12
Total [1611.1] Building Improvements: Cost		508,465.12	508,465.12
Group : [1612.2] Building Improvements: Accum. Depr.			
Subgroup : None			
158023	A/D Site Improvements - FAS141	(476,685.95)	(413,127.83)
Subtotal : None		(476,685.95)	(413,127.83)
Total [1612.2] Building Improvements: Accum. Depr.		(476,685.95)	(413,127.83)
Group : [1631.1] Other Improvements: Cost			
Subgroup : None			
153000	Capital Improvements	2,031,379.18	2,031,379.18
154620	Tenant Improvements - FAS 141	271,345.31	271,345.31
Subtotal : None		2,302,724.49	2,302,724.49
Total [1631.1] Other Improvements: Cost		2,302,724.49	2,302,724.49
Group : [1632.2] Other Improvements: Accum. Depr.			
Subgroup : None			
158020	A/D - Capital Improvements	(549,274.44)	(416,067.72)
158021	A/D CMF-Capital Imprvmt	(125.42)	(125.42)
158030	A/D - Tenant Improv FAS 141	(135,672.40)	(117,582.76)
Subtotal : None		(685,072.26)	(533,775.90)
Total [1632.2] Other Improvements: Accum. Depr.		(685,072.26)	(533,775.90)
Group : [2030.0] Accrued Expenses			
Subgroup : None			
209018	Accrued - Legal	0.00	(1,202.79)
209091	Accrued - CapEx Reserve	(56,505.07)	(470,875.83)
Subtotal : None		(56,505.07)	(472,078.62)
Total [2030.0] Accrued Expenses		(56,505.07)	(472,078.62)
Group : [2230.0] Other Current Liabilities			
Subgroup : None			
232010	Prepaid Rent	0.00	(3,799.32)
245010	Deferred Revenue	(9,309.51)	(5,174.17)
Subtotal : None		(9,309.51)	(8,973.49)
Total [2230.0] Other Current Liabilities		(9,309.51)	(8,973.49)
Group : [2330.0] Due Affiliates/Related Parties			
Subgroup : None			
114900	Intercompany - manual	(1,483.80)	(1,483.80)
Subtotal : None		(1,483.80)	(1,483.80)
Total [2330.0] Due Affiliates/Related Parties		(1,483.80)	(1,483.80)
Group : [2545.0] Contributions			
Subgroup : None			
300014	Contributions - REIT	(15,975,045.66)	(15,943,739.27)
Subtotal : None		(15,975,045.66)	(15,943,739.27)
Total [2545.0] Contributions		(15,975,045.66)	(15,943,739.27)

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Account	Description	OBAL5 12/31/2023	1st PP Mcaid 12/31/2022
Group : [2650.0] Retained Earnings (Corp)			
Subgroup : None			
390000	Retained Earnings - Auto	(9,039,585.62)	(7,774,582.01)
Subtotal : None		(9,039,585.62)	(7,774,582.01)
Total [2650.0] Retained Earnings (Corp)		(9,039,585.62)	(7,774,582.01)
Group : [3510.1] Rental Income: Nursing Facility			
Subgroup : None			
400000	Base Rent	(1,734,264.42)	(1,725,857.13)
404010	Straight Line Rent - FAS 13	(116,655.11)	(118,674.93)
Subtotal : None		(1,850,919.53)	(1,844,532.06)
Total [3510.1] Rental Income: Nursing Facility		(1,850,919.53)	(1,844,532.06)
Group : [3530.0] Other Income			
Subgroup : None			
405930	Direct Charges	803.32	(2,020.93)
405940	Passthru - Legal	0.00	(5,427.18)
900010	Interest Income	(971.10)	(19,880.28)
Subtotal : None		(167.78)	(27,328.39)
Total [3530.0] Other Income		(167.78)	(27,328.39)
Group : [9540.0] Taxes, Real Estate			
Subgroup : None			
405410	Property Taxes Recoveries	(67,733.04)	(105,047.09)
523010	Property Tax	67,733.08	105,047.11
Subtotal : None		0.04	0.02
Total [9540.0] Taxes, Real Estate		0.04	0.02
Group : [9550.0] Building Depreciation			
Subgroup : None			
880015	Depr - Building	265,794.96	265,794.96
Subtotal : None		265,794.96	265,794.96
Total [9550.0] Building Depreciation		265,794.96	265,794.96
Group : [9560.8] Building Improvement Depreciation			
Subgroup : None			
880020	Depr - Capital Improvements	133,206.72	133,206.72
880023	Depr - SiteImprovements - FAS141	63,558.12	63,558.12
880030	Depr - Tenant Improv - FAS 141	18,089.64	18,089.64
Subtotal : None		214,854.48	214,854.48
Total [9560.8] Building Improvement Depreciation		214,854.48	214,854.48
Group : [9580.0] Insurance- Building, Building Improvement, and Equipment			
Subgroup : None			
405210	Insurance Recoveries	(25,306.09)	(20,428.53)
522510	Insurance - Property	25,306.09	20,428.52
522540	Insurance - Environmental	1,245.32	0.00
Subtotal : None		1,245.32	(0.01)
Total [9580.0] Insurance- Building, Building Improvement, and Equipment		1,245.32	(0.01)
Group : [9502.5] Other Operating Expenses			
Subgroup : None			

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Account	Description	OBAL5	1st PP Mcaid
		12/31/2023	12/31/2022
405910	Prior Year CAM, Tax & Ins	(2,036.23)	0.00
522515	Insurance - Liability	2,468.52	2,718.65
523045	Tax Appeals/Service	750.00	171.00
540010	Direct Tenant Expenses	(803.32)	2,020.93
582040	NR - Legal Fees	140.69	1,189.75
589035	NR - Postage & Delivery	2.00	2.00
832030	Profess. Fees-Registered Agent	0.00	90.42
882020	Amort. Lease Commis-FAS 141	120,014.64	120,014.64
Subtotal : None		120,536.30	126,207.39
Total [9502.5] Other Operating Expenses		120,536.30	126,207.39
Sum of Account Groups		(1,266,198.80)	(1,154,795.60)
Net (Income) Loss		(1,248,656.21)	(1,265,003.61)

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