

Client: **A162276 - Bear Mountain-West Springfield LLC**
Engagement: **MDMC 2023 - Bear Mountain-West Springfield 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	1,476,036.76	1,287,721.10
1000-1001	Cash - Concentration CCP	634,847.25	634,847.25
1000-2000	Cash - Disbursements	(2,500.00)	(2,500.00)
1150-1003	Cash Rent Contra Revenue Reserve	(103,266.77)	(66,365.90)
Subtotal : None		2,005,117.24	1,853,702.45
Total [1025.0] Cash & Cash Equivalents		2,005,117.24	1,853,702.45
Group : [1120.0] Accounts Receivable			
Subgroup : None			
1100-1000	Rental Income Receivable	103,266.77	66,365.90
Subtotal : None		103,266.77	66,365.90
Total [1120.0] Accounts Receivable		103,266.77	66,365.90
Group : [1311.0] Other Current Assets			
Subgroup : None			
2200-2002	Real Estate Tax Reserve	(882,064.89)	(753,664.89)
2200-2012	Real Estate Tax Reserve Draws	781,706.04	623,143.49
2200-2022	Tax Reserve - Charges	121,880.68	40,815.76
Subtotal : None		21,521.83	(89,705.64)
Total [1311.0] Other Current Assets		21,521.83	(89,705.64)
Group : [1511.1] Land: Cost			
Subgroup : None			
1400-1000	Land	2,021,832.75	2,021,832.75
Subtotal : None		2,021,832.75	2,021,832.75
Total [1511.1] Land: Cost		2,021,832.75	2,021,832.75
Group : [1521.1] Building: Cost			
Subgroup : None			
1500-1000	Building - Original Purchase Price	6,309,161.97	6,309,161.97
Subtotal : None		6,309,161.97	6,309,161.97
Total [1521.1] Building: Cost		6,309,161.97	6,309,161.97
Group : [1522.2] Building: Accum. Depr.			
Subgroup : None			
1600-1000	A/D - Building - Original Purchase	(998,950.65)	(841,221.60)
Subtotal : None		(998,950.65)	(841,221.60)
Total [1522.2] Building: Accum. Depr.		(998,950.65)	(841,221.60)
Group : [1611.1] Building Improvements: Cost			
Subgroup : None			
1510-1000	Building Improvements	467,026.89	467,026.89
Subtotal : None		467,026.89	467,026.89
Total [1611.1] Building Improvements: Cost		467,026.89	467,026.89
Group : [1612.2] Building Improvements: Accum. Depr.			
Subgroup : None			
1610-1000	A/D - Building Improvements	(197,189.16)	(166,054.03)
Subtotal : None		(197,189.16)	(166,054.03)

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Account	Description	CAID	PP-1
		12/31/2023	12/31/2022
Total [1612.2] Building Improvements: Accum. Depr.		(197,189.16)	(166,054.03)
Group : [1651.1] Equipment: Cost			
Subgroup : None			
1590-1000 Furniture and Equipment		568,957.96	568,957.96
Subtotal : None		568,957.96	568,957.96
Total [1651.1] Equipment: Cost		568,957.96	568,957.96
Group : [1652.2] Equipment: Accum. Depr.			
Subgroup : None			
1690-1000 A/D - Furniture and Equipment		(360,340.07)	(303,444.27)
Subtotal : None		(360,340.07)	(303,444.27)
Total [1652.2] Equipment: Accum. Depr.		(360,340.07)	(303,444.27)
Group : [2120.0] Notes Payable: Subsidiaries and Affiliates			
Subgroup : None			
2900-1000 Intercompany		(9,015,800.47)	(9,015,800.47)
Subtotal : None		(9,015,800.47)	(9,015,800.47)
Total [2120.0] Notes Payable: Subsidiaries and Affiliates		(9,015,800.47)	(9,015,800.47)
Group : [2650.0] Retained Earnings (Corp)			
Subgroup : None			
3910-0000 Retained Earnings		(870,821.91)	(784,752.33)
Subtotal : None		(870,821.91)	(784,752.33)
Total [2650.0] Retained Earnings (Corp)		(870,821.91)	(784,752.33)
Group : [3510.1] Rental Income: Nursing Facility			
Subgroup : None			
4100-1000 Tenant Rents		(336,444.00)	(320,422.92)
4100-1010 Contra Revenue Reserve		36,900.87	(11,406.64)
Subtotal : None		(299,543.13)	(331,829.56)
Total [3510.1] Rental Income: Nursing Facility		(299,543.13)	(331,829.56)
Group : [9550.0] Building Depreciation			
Subgroup : None			
8400-1500 D/A - Building - Original Purchase		157,729.05	157,729.05
Subtotal : None		157,729.05	157,729.05
Total [9550.0] Building Depreciation		157,729.05	157,729.05
Group : [9560.8] Building Improvement Depreciation			
Subgroup : None			
8400-1510 D/A - Building Improvements		31,135.13	31,135.13
Subtotal : None		31,135.13	31,135.13
Total [9560.8] Building Improvement Depreciation		31,135.13	31,135.13
Group : [9570.0] Equipment Depreciation			
Subgroup : None			
8400-1590 D/A - Furniture and Equipment		56,895.80	56,895.80
Subtotal : None		56,895.80	56,895.80
Total [9570.0] Equipment Depreciation		56,895.80	56,895.80
Group : [9502.5] Other Operating Expenses			

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Account	Description	CAID	PP-1
		12/31/2023	12/31/2022
Subgroup : None			
4200-2000	Prop Tax Recoveries	(175,047.72)	(144,033.60)
5100-1000	Property Taxes	175,047.72	144,033.60
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		(53,783.15)	(86,069.58)

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