

Client: **A162270 - Bear Mountain-Worcester LLC**
Engagement: **MDMC 2023 - Bear Mountain-Worcester 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	1,326,806.33	1,172,005.35
1000-1001	Cash - Concentration CCP	845,942.80	845,942.80
1000-2000	Cash - Disbursements	(5,825.00)	(5,825.00)
1000-2001	Cash - Disbursements CCP	(447.75)	(447.75)
Subtotal : None		2,166,476.38	2,011,675.40
Total [1025.0] Cash & Cash Equivalents		2,166,476.38	2,011,675.40
Group : [1130.0] Rent Receivable			
Subgroup : None			
1100-1000	Rental Income Receivable	84,294.09	66,510.35
1150-1003	Cash Rent Contra Revenue Reserve	(84,294.09)	(66,510.35)
Subtotal : None		0.00	0.00
Total [1130.0] Rent Receivable		0.00	0.00
Group : [1311.0] Other Current Assets			
Subgroup : None			
2200-2002	Real Estate Tax Reserve	(987,066.74)	(771,066.74)
2200-2012	Real Estate Tax Reserve Draws	910,694.46	669,692.80
2200-2022	Tax Reserve - Charges	179,280.18	39,690.20
Subtotal : None		102,907.90	(61,683.74)
Total [1311.0] Other Current Assets		102,907.90	(61,683.74)
Group : [1511.1] Land: Cost			
Subgroup : None			
1400-1000	Land	944,876.61	944,876.61
Subtotal : None		944,876.61	944,876.61
Total [1511.1] Land: Cost		944,876.61	944,876.61
Group : [1521.1] Building: Cost			
Subgroup : None			
1500-1000	Building - Original Purchase Price	8,071,943.41	8,071,943.41
Subtotal : None		8,071,943.41	8,071,943.41
Total [1521.1] Building: Cost		8,071,943.41	8,071,943.41
Group : [1522.2] Building: Accum. Depr.			
Subgroup : None			
1600-1000	A/D - Building - Original Purchase	(1,278,057.75)	(1,076,259.16)
Subtotal : None		(1,278,057.75)	(1,076,259.16)
Total [1522.2] Building: Accum. Depr.		(1,278,057.75)	(1,076,259.16)
Group : [1611.1] Building Improvements: Cost			
Subgroup : None			
1510-1000	Building Improvements	128,633.91	128,633.91
Subtotal : None		128,633.91	128,633.91
Total [1611.1] Building Improvements: Cost		128,633.91	128,633.91
Group : [1612.2] Building Improvements: Accum. Depr.			
Subgroup : None			
1610-1000	A/D - Building Improvements	(54,312.07)	(45,736.48)

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Account	Description	CAID	PP-1
		12/31/2023	12/31/2022
Subtotal : None		(54,312.07)	(45,736.48)
Total [1612.2] Building Improvements: Accum. Depr.		(54,312.07)	(45,736.48)
Group : [1651.1] Equipment: Cost			
Subgroup : None			
1590-1000	Furniture and Equipment	568,957.96	568,957.96
1590-1010	F&E - Additions	50,098.21	50,098.21
Subtotal : None		619,056.17	619,056.17
Total [1651.1] Equipment: Cost		619,056.17	619,056.17
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 : [2330.0] Due Affiliates/Related Parties			
Subgroup : None			
2900-1000	Intercompany	(9,531,979.23)	(9,531,979.23)
Subtotal : None		(9,531,979.23)	(9,531,979.23)
Total [2330.0] Due Affiliates/Related Parties		(9,531,979.23)	(9,531,979.23)
Group : [2650.0] Retained Earnings (Corp)			
Subgroup : None			
3910-0000	Retained Earnings	(757,082.62)	(692,992.88)
Subtotal : None		(757,082.62)	(692,992.88)
Total [2650.0] Retained Earnings (Corp)		(757,082.62)	(692,992.88)
Group : [3510.1] Rental Income: Nursing Facility			
Subgroup : None			
4100-1000	Tenant Rents	(337,176.36)	(321,120.24)
4100-1010	Contra Revenue Reserve	17,783.74	(11,431.48)
Subtotal : None		(319,392.62)	(332,551.72)
Total [3510.1] Rental Income: Nursing Facility		(319,392.62)	(332,551.72)
Group : [9540.0] Real Estate Taxes			
Subgroup : None			
4200-2000	Prop Tax Recoveries	(164,077.80)	(217,399.44)
5100-1000	Property Taxes	164,077.80	217,399.44
Subtotal : None		0.00	0.00
Total [9540.0] Real Estate Taxes		0.00	0.00
Group : [9550.0] Building Depreciation			
Subgroup : None			
8400-1500	D/A - Building - Original Purchase	201,798.59	201,798.59
Subtotal : None		201,798.59	201,798.59
Total [9550.0] Building Depreciation		201,798.59	201,798.59
Group : [9560.8] Building Improvement Depreciation			
Subgroup : None			
8400-1510	D/A - Building Improvements	8,575.59	8,575.59
Subtotal : None		8,575.59	8,575.59

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Account	Description	CAID	PP-1
		12/31/2023	12/31/2022
Total [9560.8] Building Improvement Depreciation		8,575.59	8,575.59
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			
Subgroup : None			
6100-1000 Legal Fees		0.00	142.00
6270-1000 Professional Fees - Other		0.00	1,050.00
Subtotal : None		0.00	1,192.00
Total [9502.5] Other Operating Expenses		0.00	1,192.00
Sum of Account Groups		0.00	0.00
Net (Income) Loss		(52,122.64)	(64,089.74)

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