

Client: **A140591 - Bear Mountain-Belvidere**
Engagement: **MDMC 2023 - Bear Mountain Belvidere 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	1,037,841.63	874,501.93
1000-1001	Cash - Concentration CCP	515,564.40	515,564.40
1000-2000	Cash - Disbursements	(2,500.00)	(2,500.00)
1000-2001	Cash - Disbursements CCP	(2,691.00)	(2,691.00)
Subtotal : None		1,548,215.03	1,384,875.33
Total [1025.0] Cash & Cash Equivalents		1,548,215.03	1,384,875.33
Group : [1130.0] Rent Receivable			
Subgroup : None			
1100-1000	Rental Income Receivable	60,780.51	47,005.61
1150-1003	Cash Rent Contra Revenue Reserve	(60,780.51)	(47,005.61)
Subtotal : None		0.00	0.00
Total [1130.0] Rent Receivable		0.00	0.00
Group : [1311.0] Other Current Assets			
Subgroup : None			
1550-1000	FAS141-Origination/Absorption Costs	175,898.05	175,898.05
1550-1100	FA-FAS 141 Orig/Absorp	(175,898.05)	(175,898.05)
1560-1000	FAS141-Tenant Relationship	113,816.39	113,816.39
1560-1100	FA- FAS141 - Tenant Relationship	(113,816.39)	(113,816.39)
1650-1000	A/A-FAS141 Orig Costs	(175,898.05)	(175,898.05)
1650-1100	FA- A/A FAS141 Orig Costs	175,898.05	175,898.05
1660-1000	A/A-FAS141 Tenant Relationship	(113,816.39)	(113,816.39)
1660-1100	FA- A/A FAS141 Tenant Relationship	113,816.39	113,816.39
2200-2002	Real Estate Tax Reserve	(358,941.19)	(286,101.19)
2200-2012	Real Estate Tax Reserve Draws	316,824.87	224,929.18
2200-2022	Tax Reserve - Charges	61,426.03	14,474.28
Subtotal : None		19,309.71	(46,697.73)
Total [1311.0] Other Current Assets		19,309.71	(46,697.73)
Group : [1511.1] Land: Cost			
Subgroup : None			
1400-1000	Land	1,334,755.80	1,334,755.80
Subtotal : None		1,334,755.80	1,334,755.80
Total [1511.1] Land: Cost		1,334,755.80	1,334,755.80
Group : [1521.1] Building: Cost			
Subgroup : None			
1500-1000	Building - Original Purchase Price	8,014,213.77	8,014,213.77
Subtotal : None		8,014,213.77	8,014,213.77
Total [1521.1] Building: Cost		8,014,213.77	8,014,213.77
Group : [1522.2] Building: Accum. Depr.			
Subgroup : None			
1600-1000	A/D - Building - Original Purchase	(1,268,917.23)	(1,068,561.88)
Subtotal : None		(1,268,917.23)	(1,068,561.88)
Total [1522.2] Building: Accum. Depr.		(1,268,917.23)	(1,068,561.88)
Group : [1611.1] Building Improvements: Cost			

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Account	Description	CAID 12/31/2023	PP-1 12/31/2022
Subgroup : None			
1510-1000	Building Improvements	611,568.82	611,568.82
1510-1010	Building Imp - Additions	488,909.00	488,909.00
Subtotal : None		1,100,477.82	1,100,477.82
Total [1611.1] Building Improvements: Cost		1,100,477.82	1,100,477.82
Group : [1612.2] Building Improvements: Accum. Depr.			
Subgroup : None			
1610-1000	A/D - Building Improvements	(329,528.07)	(256,162.88)
Subtotal : None		(329,528.07)	(256,162.88)
Total [1612.2] Building Improvements: Accum. Depr.		(329,528.07)	(256,162.88)
Group : [1651.1] Equipment: Cost			
Subgroup : None			
1590-1000	Furniture and Equipment	393,183.88	393,183.88
Subtotal : None		393,183.88	393,183.88
Total [1651.1] Equipment: Cost		393,183.88	393,183.88
Group : [1652.2] Equipment: Accum. Depr.			
Subgroup : None			
1690-1000	A/D - Furniture and Equipment	(249,016.47)	(209,698.08)
Subtotal : None		(249,016.47)	(209,698.08)
Total [1652.2] Equipment: Accum. Depr.		(249,016.47)	(209,698.08)
Group : [2120.0] Notes Payable: Subsidiaries and Affiliates			
Subgroup : None			
2900-1000	Intercompany	(10,947,654.07)	(10,947,654.07)
Subtotal : None		(10,947,654.07)	(10,947,654.07)
Total [2120.0] Notes Payable: Subsidiaries and Affiliates		(10,947,654.07)	(10,947,654.07)
Group : [2650.0] Retained Earnings (Corp)			
Subgroup : None			
3910-0000	Retained Earnings	301,268.04	225,915.74
Subtotal : None		301,268.04	225,915.74
Total [2650.0] Retained Earnings (Corp)		301,268.04	225,915.74
Group : [3510.1] Rental Income: Nursing Facility			
Subgroup : None			
4100-1000	Tenant Rents	(243,122.04)	(222,953.01)
4100-1010	Contra Revenue Reserve	13,774.90	(6,855.85)
Subtotal : None		(229,347.14)	(229,808.86)
Total [3510.1] Rental Income: Nursing Facility		(229,347.14)	(229,808.86)
Group : [9540.0] Real Estate Taxes			
Subgroup : None			
4200-2000	Prop Tax Recoveries	(76,055.82)	(72,143.52)
5100-1000	Property Taxes	76,055.82	72,143.52
Subtotal : None		0.00	0.00
Total [9540.0] Real Estate Taxes		0.00	0.00
Group : [9550.0] Building Depreciation			
Subgroup : None			

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Account	Description	CAID	PP-1
		12/31/2023	12/31/2022
8400-1500	D/A - Building - Original Purchase	200,355.35	200,355.35
Subtotal : None		200,355.35	200,355.35
Total [9550.0] Building Depreciation		200,355.35	200,355.35
Group : [9560.8] Building Improvement Depreciation			
Subgroup : None			
8400-1510	D/A - Building Improvements	73,365.19	65,487.42
Subtotal : None		73,365.19	65,487.42
Total [9560.8] Building Improvement Depreciation		73,365.19	65,487.42
Group : [9570.0] Equipment Depreciation			
Subgroup : None			
8400-1590	D/A - Furniture and Equipment	39,318.39	39,318.39
Subtotal : None		39,318.39	39,318.39
Total [9570.0] Equipment Depreciation		39,318.39	39,318.39
Sum of Account Groups		0.00	0.00
Net (Income) Loss		83,691.79	75,352.30

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