

Client: **A140561 - Bear Mountain-Sixteen Acres Healthcare**
Engagement: **MDMC 2023 - Bear Mountain-Sixteen Acres Healthcare**
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	1,191,931.03	1,003,692.93
1000-1001	Cash - Concentration CCP	558,874.07	558,874.07
1000-2000	Cash - Disbursements	(43,498.23)	(10,931.50)
1000-2001	Cash - Disbursements CCP	(12,658.70)	(12,658.70)
Subtotal : None		1,694,648.17	1,538,976.80
Total [1025.0] Cash & Cash Equivalents		1,694,648.17	1,538,976.80
Group : [1130.0] Rent Receivable			
Subgroup : None			
1100-1000	Rental Income Receivable	105,161.08	60,840.16
1150-1003	Cash Rent Contra Revenue Reserve	(105,161.08)	(60,840.16)
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	237,779.15	237,779.15
1550-1100	FA-FAS 141 Orig/Absorp	(237,779.15)	(237,779.15)
1560-1000	FAS141-Tenant Relationship	144,735.13	144,735.13
1560-1100	FA- FAS141 - Tenant Relationship	(144,735.13)	(144,735.13)
1650-1000	A/A-FAS141 Orig Costs	(237,779.15)	(237,779.15)
1650-1100	FA- A/A FAS141 Orig Costs	237,779.15	237,779.15
1660-1000	A/A-FAS141 Tenant Relationship	(144,735.13)	(144,735.13)
1660-1100	FA- A/A FAS141 Tenant Relationship	144,735.13	144,735.13
1840-9011	Other Assets - Selling Expenses	16,330.73	0.00
2200-2002	Real Estate Tax Reserve	(977,295.93)	(755,295.93)
2200-2012	Real Estate Tax Reserve Draws	870,159.58	691,953.13
2200-2022	Tax Reserve - Charges	164,702.65	37,984.88
Subtotal : None		73,897.03	(25,357.92)
Total [1311.0] Other Current Assets		73,897.03	(25,357.92)
Group : [1511.1] Land: Cost			
Subgroup : None			
1400-1000	Land	816,719.68	816,719.68
Subtotal : None		816,719.68	816,719.68
Total [1511.1] Land: Cost		816,719.68	816,719.68
Group : [1521.1] Building: Cost			
Subgroup : None			
1500-1000	Building - Original Purchase Price	10,655,902.31	10,655,902.31
Subtotal : None		10,655,902.31	10,655,902.31
Total [1521.1] Building: Cost		10,655,902.31	10,655,902.31
Group : [1522.2] Building: Accum. Depr.			
Subgroup : None			
1600-1000	A/D - Building - Original Purchase	(1,687,184.55)	(1,420,786.99)
Subtotal : None		(1,687,184.55)	(1,420,786.99)
Total [1522.2] Building: Accum. Depr.		(1,687,184.55)	(1,420,786.99)
Group : [1611.1] Building Improvements: Cost			
Subgroup : None			
1510-1000	Building Improvements	287,127.78	287,127.78
1510-1010	Building Imp - Additions	385,979.00	385,979.00
Subtotal : None		673,106.78	673,106.78
Total [1611.1] Building Improvements: Cost		673,106.78	673,106.78
Group : [1612.2] Building Improvements: Accum. Depr.			
Subgroup : None			
1610-1000	A/D - Building Improvements	(145,366.58)	(110,654.23)
Subtotal : None		(145,366.58)	(110,654.23)
Total [1612.2] Building Improvements: Accum. Depr.		(145,366.58)	(110,654.23)
Group : [1651.1] Equipment: Cost			
Subgroup : None			
1590-1000	Furniture and Equipment	413,528.95	413,528.95

0.00

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Account	Description	CAID	PP-1
		12/31/2023	12/31/2022
Subtotal : None		413,528.95	413,528.95
Total [1651.1] Equipment: Cost		413,528.95	413,528.95
Group : [1652.2] Equipment: Accum. Depr.			
Subgroup : None			
1690-1000	A/D - Furniture and Equipment	(261,901.70)	(220,548.80)
Subtotal : None		(261,901.70)	(220,548.80)
Total [1652.2] Equipment: Accum. Depr.		(261,901.70)	(220,548.80)
Group : [2020.0] Trade Payables			
Subgroup : None			
2100-2000	Accounts Payable Accrual	(5,665.00)	0.00
Subtotal : None		(5,665.00)	0.00
Total [2020.0] Trade Payables		(5,665.00)	0.00
Group : [2120.0] Notes Payable: Subsidiaries and Affiliates			
Subgroup : None			
2900-1000	Intercompany	(12,609,555.34)	(12,609,555.34)
Subtotal : None		(12,609,555.34)	(12,609,555.34)
Total [2120.0] Notes Payable: Subsidiaries and Affiliates		(12,609,555.34)	(12,609,555.34)
Group : [2650.0] Retained Earnings (Corp)			
Subgroup : None			
3910-0000	Retained Earnings	288,668.76	260,072.31
Subtotal : None		288,668.76	260,072.31
Total [2650.0] Retained Earnings (Corp)		288,668.76	260,072.31
Group : [3510.1] Rental Income: Nursing Facility			
Subgroup : None			
4100-1000	Tenant Rents	(315,483.24)	(297,498.99)
4100-1010	Contra Revenue Reserve	44,320.92	(6,205.94)
Subtotal : None		(271,162.32)	(303,704.93)
Total [3510.1] Rental Income: Nursing Facility		(271,162.32)	(303,704.93)
Group : [9540.0] Real Estate Taxes			
Subgroup : None			
4200-2000	Prop Tax Recoveries	(170,135.46)	(223,690.92)
5100-1000	Property Taxes	170,135.46	223,690.92
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	266,397.56	266,397.56
Subtotal : None		266,397.56	266,397.56
Total [9550.0] Building Depreciation		266,397.56	266,397.56
Group : [9560.8] Building Improvement Depreciation			
Subgroup : None			
8400-1510	D/A - Building Improvements	34,712.35	24,550.92
Subtotal : None		34,712.35	24,550.92
Total [9560.8] Building Improvement Depreciation		34,712.35	24,550.92
Group : [9570.0] Equipment Depreciation			
Subgroup : None			
8400-1590	D/A - Furniture and Equipment	41,352.90	41,352.90
Subtotal : None		41,352.90	41,352.90
Total [9570.0] Equipment Depreciation		41,352.90	41,352.90
Group : [9502.5] Other Operating Expenses			
Subgroup : None			
6100-1000	Legal Fees	21,901.00	0.00
Subtotal : None		21,901.00	0.00
Total [9502.5] Other Operating Expenses		21,901.00	0.00
Sum of Account Groups		0.00	0.00

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Account	Description	CAID	PP-1
		12/31/2023	12/31/2022
	Net (Income) Loss	93,201.49	28,596.45

Tickmarks

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