

Client: **A162276 - Bear Mountain-West Springfield LLC**  
Engagement: **MDMC 2022 - Bear Mountain-West Springfield LLC**  
Period Ending: **12/31/2022**  
Trial Balance: **T-01 - Realty TB**  
Workpaper: **T:::02 - MCD REA CR Groupings Report**

| Account   | Description                        | CAID<br>12/31/2022  | PP-1<br>12/31/2021  |
|---|------------------------------------|---------------------|---------------------|
| <b>Group : [1025.0] Cash &amp; Cash Equivalents</b>         |                                    |                     |                     |
| <b>Subgroup : None</b>                                      |                                    |                     |                     |
| 1000-1000   | Cash - Concentration               | 1,287,721.10        | 876,631.32          |
| 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   | (66,365.90)         | (77,772.54)         |
| <b>Subtotal : None</b>                                      |                                    | <b>1,853,702.45</b> | <b>1,431,206.03</b> |
| <b>Total [1025.0] Cash &amp; Cash Equivalents</b>           |                                    | <b>1,853,702.45</b> | <b>1,431,206.03</b> |
| <b>Group : [1120.0] Accounts Receivable</b>                 |                                    |                     |                     |
| <b>Subgroup : None</b>                                      |                                    |                     |                     |
| 1100-1000   | Rental Income Receivable           | 66,365.90           | 77,772.54           |
| <b>Subtotal : None</b>                                      |                                    | <b>66,365.90</b>    | <b>77,772.54</b>    |
| <b>Total [1120.0] Accounts Receivable</b>                   |                                    | <b>66,365.90</b>    | <b>77,772.54</b>    |
| <b>Group : [1511.1] Land: Cost</b>                          |                                    |                     |                     |
| <b>Subgroup : None</b>                                      |                                    |                     |                     |
| 1400-1000   | Land                               | 2,021,832.75        | 2,021,832.75        |
| <b>Subtotal : None</b>                                      |                                    | <b>2,021,832.75</b> | <b>2,021,832.75</b> |
| <b>Total [1511.1] Land: Cost</b>                            |                                    | <b>2,021,832.75</b> | <b>2,021,832.75</b> |
| <b>Group : [1521.1] Building: Cost</b>                      |                                    |                     |                     |
| <b>Subgroup : None</b>                                      |                                    |                     |                     |
| 1500-1000   | Building - Original Purchase Price | 6,309,161.97        | 6,309,161.97        |
| <b>Subtotal : None</b>                                      |                                    | <b>6,309,161.97</b> | <b>6,309,161.97</b> |
| <b>Total [1521.1] Building: Cost</b>                        |                                    | <b>6,309,161.97</b> | <b>6,309,161.97</b> |
| <b>Group : [1522.2] Building: Accum. Depr.</b>              |                                    |                     |                     |
| <b>Subgroup : None</b>                                      |                                    |                     |                     |
| 1600-1000   | A/D - Building - Original Purchase | (841,221.60)        | (683,492.55)        |
| <b>Subtotal : None</b>                                      |                                    | <b>(841,221.60)</b> | <b>(683,492.55)</b> |
| <b>Total [1522.2] Building: Accum. Depr.</b>                |                                    | <b>(841,221.60)</b> | <b>(683,492.55)</b> |
| <b>Group : [1611.1] Building Improvements: Cost</b>         |                                    |                     |                     |
| <b>Subgroup : None</b>                                      |                                    |                     |                     |
| 1510-1000   | Building Improvements              | 467,026.89          | 467,026.89          |
| <b>Subtotal : None</b>                                      |                                    | <b>467,026.89</b>   | <b>467,026.89</b>   |
| <b>Total [1611.1] Building Improvements: Cost</b>           |                                    | <b>467,026.89</b>   | <b>467,026.89</b>   |
| <b>Group : [1612.2] Building Improvements: Accum. Depr.</b> |                                    |                     |                     |
| <b>Subgroup : None</b>                                      |                                    |                     |                     |
| 1610-1000   | A/D - Building Improvements        | (166,054.03)        | (134,918.90)        |
| <b>Subtotal : None</b>                                      |                                    | <b>(166,054.03)</b> | <b>(134,918.90)</b> |
| <b>Total [1612.2] Building Improvements: Accum. Depr.</b>   |                                    | <b>(166,054.03)</b> | <b>(134,918.90)</b> |
| <b>Group : [1651.1] Equipment: Cost</b>                     |                                    |                     |                     |
| <b>Subgroup : None</b>                                      |                                    |                     |                     |
| 1590-1000   | Furniture and Equipment            | 568,957.96          | 568,957.96          |
| <b>Subtotal : None</b>                                      |                                    | <b>568,957.96</b>   | <b>568,957.96</b>   |
| <b>Total [1651.1] Equipment: Cost</b>                       |                                    | <b>568,957.96</b>   | <b>568,957.96</b>   |

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| Account  | Description                        | CAID<br>12/31/2022    | PP-1<br>12/31/2021    |
|--|------------------------------------|-----------------------|-----------------------|
| <b>Group : [1652.2] Equipment: Accum. Depr.</b>                    |                                    |                       |                       |
| <b>Subgroup : None</b>   |                                    |                       |                       |
| 1690-1000  | A/D - Furniture and Equipment      | (303,444.27)          | (246,548.47)          |
| <b>Subtotal : None</b>   |                                    | <b>(303,444.27)</b>   | <b>(246,548.47)</b>   |
| <b>Total [1652.2] Equipment: Accum. Depr.</b>                      |                                    | <b>(303,444.27)</b>   | <b>(246,548.47)</b>   |
| <b>Group : [2120.0] Notes Payable: Subsidiaries and Affiliates</b> |                                    |                       |                       |
| <b>Subgroup : None</b>   |                                    |                       |                       |
| 2900-1000  | Intercompany                       | (9,015,800.47)        | (8,969,800.47)        |
| <b>Subtotal : None</b>   |                                    | <b>(9,015,800.47)</b> | <b>(8,969,800.47)</b> |
| <b>Total [2120.0] Notes Payable: Subsidiaries and Affiliates</b>   |                                    | <b>(9,015,800.47)</b> | <b>(8,969,800.47)</b> |
| <b>Group : [2230.0] Other Current Liabilities</b>                  |                                    |                       |                       |
| <b>Subgroup : None</b>   |                                    |                       |                       |
| 2200-2002  | Real Estate Tax Reserve            | (753,664.89)          | (554,770.33)          |
| 2200-2012  | Real Estate Tax Reserve Draws      | 623,143.49            | 498,324.91            |
| 2200-2022  | Tax Reserve - Charges              | 40,815.76             | 0.00                  |
| <b>Subtotal : None</b>   |                                    | <b>(89,705.64)</b>    | <b>(56,445.42)</b>    |
| <b>Total [2230.0] Other Current Liabilities</b>                    |                                    | <b>(89,705.64)</b>    | <b>(56,445.42)</b>    |
| <b>Group : [2650.0] Retained Earnings (Corp)</b>                   |                                    |                       |                       |
| <b>Subgroup : None</b>   |                                    |                       |                       |
| 3910-0000  | Retained Earnings                  | (784,752.33)          | (755,715.99)          |
| <b>Subtotal : None</b>   |                                    | <b>(784,752.33)</b>   | <b>(755,715.99)</b>   |
| <b>Total [2650.0] Retained Earnings (Corp)</b>                     |                                    | <b>(784,752.33)</b>   | <b>(755,715.99)</b>   |
| <b>Group : [3510.1] Rental Income: Nursing Facility</b>            |                                    |                       |                       |
| <b>Subgroup : None</b>   |                                    |                       |                       |
| 4100-1000  | Tenant Rents                       | (320,422.92)          | (311,090.16)          |
| 4100-1010  | Contra Revenue Reserve             | (11,406.64)           | 36,293.84             |
| <b>Subtotal : None</b>   |                                    | <b>(331,829.56)</b>   | <b>(274,796.32)</b>   |
| <b>Total [3510.1] Rental Income: Nursing Facility</b>              |                                    | <b>(331,829.56)</b>   | <b>(274,796.32)</b>   |
| <b>Group : [9550.0] Building Depreciation</b>                      |                                    |                       |                       |
| <b>Subgroup : None</b>   |                                    |                       |                       |
| 8400-1500  | D/A - Building - Original Purchase | 157,729.05            | 157,729.05            |
| <b>Subtotal : None</b>   |                                    | <b>157,729.05</b>     | <b>157,729.05</b>     |
| <b>Total [9550.0] Building Depreciation</b>                        |                                    | <b>157,729.05</b>     | <b>157,729.05</b>     |
| <b>Group : [9560.8] Building Improvement Depreciation</b>          |                                    |                       |                       |
| <b>Subgroup : None</b>   |                                    |                       |                       |
| 8400-1510  | D/A - Building Improvements        | 31,135.13             | 31,135.13             |
| <b>Subtotal : None</b>   |                                    | <b>31,135.13</b>      | <b>31,135.13</b>      |
| <b>Total [9560.8] Building Improvement Depreciation</b>            |                                    | <b>31,135.13</b>      | <b>31,135.13</b>      |
| <b>Group : [9570.0] Equipment Depreciation</b>                     |                                    |                       |                       |
| <b>Subgroup : None</b>   |                                    |                       |                       |
| 8400-1590  | D/A - Furniture and Equipment      | 56,895.80             | 56,895.80             |
| <b>Subtotal : None</b>   |                                    | <b>56,895.80</b>      | <b>56,895.80</b>      |
| <b>Total [9570.0] Equipment Depreciation</b>                       |                                    | <b>56,895.80</b>      | <b>56,895.80</b>      |
| <b>Group : [9502.5] Other Operating Expenses</b>                   |                                    |                       |                       |

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|--|---------------------|--------------------|--------------------|
| <b>Subgroup : None</b>                         |                     |                    |                    |
| 4200-2000                                      | Prop Tax Recoveries | (144,033.60)       | (237,615.00)       |
| 5100-1000                                      | Property Taxes      | 144,033.60         | 237,615.00         |
| <b>Subtotal : None</b>                         |                     | <b>0.00</b>        | <b>0.00</b>        |
| <b>Total [9502.5] Other Operating Expenses</b> |                     | <b>0.00</b>        | <b>0.00</b>        |
| <b>Sum of Account Groups</b>                   |                     | <b>0.00</b>        | <b>0.00</b>        |
| <b>Net (Income) Loss</b>                       |                     | <b>(86,069.58)</b> | <b>(29,036.34)</b> |

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