

Client: **A140583 - Bear Mountain-Carvalho Grove (Fall River)**  
Engagement: **MDMC 2022 - Bear Mountain-Carvalho Grove (Fall River)**  
Period Ending: **12/31/2022**  
Trial Balance: **T-01 - Realty TB**  
Workpaper: **T:::02 - MCD REA-CR Groupings Report**

Account	Description	CAID	PP-1
		12/31/2022	12/31/2021
<b>Group : [1025.0] Cash &amp; Cash Equivalents</b>			
<b>Subgroup : None</b>			
1025.0	Cash & Equivalents	0.00	210,699.00
<b>Subtotal : None</b>		<b>0.00</b>	<b>210,699.00</b>
<b>Total [1025.0] Cash &amp; Cash Equivalents</b>		<b>0.00</b>	<b>210,699.00</b>
<b>Group : [1180.0] Loans Receivable: Affiliates/Related Parties</b>			
<b>Subgroup : None</b>			
1180.0	Affiliates/Related Parties	0.00	(3,576.00)
<b>Subtotal : None</b>		<b>0.00</b>	<b>(3,576.00)</b>
<b>Total [1180.0] Loans Receivable: Affiliates/Related Parties</b>		<b>0.00</b>	<b>(3,576.00)</b>
<b>Group : [1511.1] Land: Cost</b>			
<b>Subgroup : None</b>			
1511.1	Land - Cost	1,275,479.00	1,275,479.00
<b>Subtotal : None</b>		<b>1,275,479.00</b>	<b>1,275,479.00</b>
<b>Total [1511.1] Land: Cost</b>		<b>1,275,479.00</b>	<b>1,275,479.00</b>
<b>Group : [1521.1] Building: Cost</b>			
<b>Subgroup : None</b>			
1521.1	Building - Cost	1,863,394.00	1,863,394.00
<b>Subtotal : None</b>		<b>1,863,394.00</b>	<b>1,863,394.00</b>
<b>Total [1521.1] Building: Cost</b>		<b>1,863,394.00</b>	<b>1,863,394.00</b>
<b>Group : [1522.2] Building: Accum. Depr.</b>			
<b>Subgroup : None</b>			
1522.2	Building - Accumulated Depreciaion	(123,430.00)	(103,522.00)
<b>Subtotal : None</b>		<b>(123,430.00)</b>	<b>(103,522.00)</b>
<b>Total [1522.2] Building: Accum. Depr.</b>		<b>(123,430.00)</b>	<b>(103,522.00)</b>
<b>Group : [1651.1] Equipment: Cost</b>			
<b>Subgroup : None</b>			
1651.1	Equipment - Cost	448,410.00	448,410.00
<b>Subtotal : None</b>		<b>448,410.00</b>	<b>448,410.00</b>
<b>Total [1651.1] Equipment: Cost</b>		<b>448,410.00</b>	<b>448,410.00</b>
<b>Group : [1652.2] Equipment: Accum. Depr.</b>			
<b>Subgroup : None</b>			
1652.2	Equipment - Accumulated Depreciation	(231,679.00)	(194,311.00)
<b>Subtotal : None</b>		<b>(231,679.00)</b>	<b>(194,311.00)</b>
<b>Total [1652.2] Equipment: Accum. Depr.</b>		<b>(231,679.00)</b>	<b>(194,311.00)</b>
<b>Group : [1975.1] Mortgage Acquisition Costs</b>			
<b>Subgroup : None</b>			
1975.1	Mortgage Acquistion Costs	0.00	45,667.00
<b>Subtotal : None</b>		<b>0.00</b>	<b>45,667.00</b>
<b>Total [1975.1] Mortgage Acquisition Costs</b>		<b>0.00</b>	<b>45,667.00</b>
<b>Group : [1975.2] Accumulated Amort. of Mort. Acq. Costs</b>			
<b>Subgroup : None</b>			
1975.2	Accumulated Amortization of MAC	0.00	(19,789.00)
<b>Subtotal : None</b>		<b>0.00</b>	<b>(19,789.00)</b>
<b>Total [1975.2] Accumulated Amort. of Mort. Acq. Costs</b>		<b>0.00</b>	<b>(19,789.00)</b>
<b>Group : [1975.4] Non-Current Assets Whose Use is Limited</b>			
<b>Subgroup : None</b>			
1975.4	Non-Current Assets Whose Use is Restricted	0.00	4,239.00
<b>Subtotal : None</b>		<b>0.00</b>	<b>4,239.00</b>
<b>Total [1975.4] Non-Current Assets Whose Use is Limited</b>		<b>0.00</b>	<b>4,239.00</b>
<b>Group : [1985.0] Other Deferred Charges &amp; Other Non-Current Assets</b>			
<b>Subgroup : None</b>			
1985.0	Other Deferred Charges and Other Non Current Assets	372,185.00	376,443.00
<b>Subtotal : None</b>		<b>372,185.00</b>	<b>376,443.00</b>
<b>Total [1985.0] Other Deferred Charges &amp; Other Non-Current Assets</b>		<b>372,185.00</b>	<b>376,443.00</b>
<b>Group : [2020.0] Trade Payables</b>			
<b>Subgroup : None</b>			
2020.0	A/P-Trade	0.00	(1,740.00)
<b>Subtotal : None</b>		<b>0.00</b>	<b>(1,740.00)</b>
<b>Total [2020.0] Trade Payables</b>		<b>0.00</b>	<b>(1,740.00)</b>
<b>Group : [2030.0] Accrued Expenses</b>			
<b>Subgroup : None</b>			
2030.0	Accrued Expenses	0.00	(5,858.00)
<b>Subtotal : None</b>		<b>0.00</b>	<b>(5,858.00)</b>
<b>Total [2030.0] Accrued Expenses</b>		<b>0.00</b>	<b>(5,858.00)</b>
<b>Group : [2310.0] Mortgages</b>			
<b>Subgroup : None</b>			
2310.0	Mortgages	0.00	(3,116,883.00)
<b>Subtotal : None</b>		<b>0.00</b>	<b>(3,116,883.00)</b>
<b>Total [2310.0] Mortgages</b>		<b>0.00</b>	<b>(3,116,883.00)</b>

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Account	Description	CAID	PP-1
		12/31/2022	12/31/2021
<b>Group : [2320.0] Other Long Term Debt</b>			
<b>Subgroup : None</b>			
2320.0	Other Long-Term Debt	0.00	(31,946.00)
<b>Subtotal : None</b>		<b>0.00</b>	<b>(31,946.00)</b>
<b>Total [2320.0] Other Long Term Debt</b>		<b>0.00</b>	<b>(31,946.00)</b>
<b>Group : [2520.0] Capital (Sole, Part or LLC)</b>			
<b>Subgroup : None</b>			
2520.0	Capital	(3,727,154.00)	(979,979.00)
<b>Subtotal : None</b>		<b>(3,727,154.00)</b>	<b>(979,979.00)</b>
<b>Total [2520.0] Capital (Sole, Part or LLC)</b>		<b>(3,727,154.00)</b>	<b>(979,979.00)</b>
<b>Group : [2540.0] Partnership / Member(LLC) Drawings</b>			
<b>Subgroup : None</b>			
2540.0	Partnership/Member(LLC) Drawings	0.00	207,800.00
<b>Subtotal : None</b>		<b>0.00</b>	<b>207,800.00</b>
<b>Total [2540.0] Partnership / Member(LLC) Drawings</b>		<b>0.00</b>	<b>207,800.00</b>
<b>Group : [3510.1] Rental Income: Nursing Facility</b>			
<b>Subgroup : None</b>			
3510.1	Nursing Facilities	(752,565.00)	(307,907.00)
<b>Subtotal : None</b>		<b>(752,565.00)</b>	<b>(307,907.00)</b>
<b>Total [3510.1] Rental Income: Nursing Facility</b>		<b>(752,565.00)</b>	<b>(307,907.00)</b>
<b>Group : [9545.1] Long Term Interest:: Nursing Facilities</b>			
<b>Subgroup : None</b>			
9502.5b	Amortization	37,811.00	12,380.00
9545.1	Long-Term Interest: Nursing Facilities	27,708.00	82,223.00
<b>Subtotal : None</b>		<b>65,519.00</b>	<b>94,603.00</b>
<b>Total [9545.1] Long Term Interest:: Nursing Facilities</b>		<b>65,519.00</b>	<b>94,603.00</b>
<b>Group : [9545.5] Interest on Working Capital</b>			
<b>Subgroup : None</b>			
9545.5	Interest on Working Capital	0.00	9,134.00
<b>Subtotal : None</b>		<b>0.00</b>	<b>9,134.00</b>
<b>Total [9545.5] Interest on Working Capital</b>		<b>0.00</b>	<b>9,134.00</b>
<b>Group : [9550.0] Building Depreciation</b>			
<b>Subgroup : None</b>			
9550.0	Depreciation: Building	19,908.00	47,779.00
<b>Subtotal : None</b>		<b>19,908.00</b>	<b>47,779.00</b>
<b>Total [9550.0] Building Depreciation</b>		<b>19,908.00</b>	<b>47,779.00</b>
<b>Group : [9570.0] Equipment Depreciation</b>			
<b>Subgroup : None</b>			
9570.0	Depreciation: Equipment	37,368.00	89,682.00
<b>Subtotal : None</b>		<b>37,368.00</b>	<b>89,682.00</b>
<b>Total [9570.0] Equipment Depreciation</b>		<b>37,368.00</b>	<b>89,682.00</b>
<b>Group : [9502.5] Other Operating Expenses</b>			
<b>Subgroup : None</b>			
9502.5	Gain/Loss on Derivatives	0.00	(3,549.00)
9502.5a	Operating Expenses	752,565.00	95,731.00
<b>Subtotal : None</b>		<b>752,565.00</b>	<b>92,182.00</b>
<b>Total [9502.5] Other Operating Expenses</b>		<b>752,565.00</b>	<b>92,182.00</b>
<b>Sum of Account Groups</b>		<b>0.00</b>	<b>0.00</b>
<b>Net (Income) Loss</b>		<b>122,795.00</b>	<b>25,473.00</b>

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