

Client: **A119325 - Bear Mountain-Prescott House**
Engagement: **MDMC 2022 - Bear Mountain Prescott House**
Period Ending: **12/31/2022**
Trial Balance: **T-01 - Realty TB**
Workpaper: **T:::02 - MCD REA-CR Groupings Report**

| Account | Description | CAID 12/31/2022 | PP-1 12/31/2021 |
|---|-------------------------------------|----------------------|----------------------|
| Group : [1130.0] Rent Receivable | | | |
| Subgroup : None | | | |
| 100096 | Rent Receivable | 0.00 | 60,834.99 |
| Subtotal : None | | 0.00 | 60,834.99 |
| Total [1130.0] Rent Receivable | | 0.00 | 60,834.99 |
| Group : [1511.1] Land: Cost | | | |
| Subgroup : None | | | |
| 100460 | Land | 2,000,000.00 | 2,000,000.00 |
| Subtotal : None | | 2,000,000.00 | 2,000,000.00 |
| Total [1511.1] Land: Cost | | 2,000,000.00 | 2,000,000.00 |
| Group : [1521.1] Building: Cost | | | |
| Subgroup : None | | | |
| 100470 | Building | 16,220,000.00 | 16,220,000.00 |
| Subtotal : None | | 16,220,000.00 | 16,220,000.00 |
| Total [1521.1] Building: Cost | | 16,220,000.00 | 16,220,000.00 |
| Group : [1522.2] Building: Accum. Depr. | | | |
| Subgroup : None | | | |
| 100615 | A/D Building | (917,605.37) | (300,370.37) |
| Subtotal : None | | (917,605.37) | (300,370.37) |
| Total [1522.2] Building: Accum. Depr. | | (917,605.37) | (300,370.37) |
| Group : [1651.1] Equipment: Cost | | | |
| Subgroup : None | | | |
| 100510 | Furniture.Fixtures & Equipment | 1,780,000.00 | 1,780,000.00 |
| Subtotal : None | | 1,780,000.00 | 1,780,000.00 |
| Total [1651.1] Equipment: Cost | | 1,780,000.00 | 1,780,000.00 |
| Group : [1652.2] Equipment: Accum. Depr. | | | |
| Subgroup : None | | | |
| 100610 | A/F Furniture, Fixtures & Equipment | (456,950.33) | (148,333.33) |
| Subtotal : None | | (456,950.33) | (148,333.33) |
| Total [1652.2] Equipment: Accum. Depr. | | (456,950.33) | (148,333.33) |
| Group : [1975.1] Mortgage Acquisition Costs | | | |
| Subgroup : None | | | |
| 100720 | Loan Acquisition Costs | 811,764.83 | 811,764.83 |
| Subtotal : None | | 811,764.83 | 811,764.83 |
| Total [1975.1] Mortgage Acquisition Costs | | 811,764.83 | 811,764.83 |
| Group : [1975.2] Accumulated Amort. of Mort. Acq. Costs | | | |
| Subgroup : None | | | |
| 100725 | A/A Loan Acquisition Costs | (293,137.21) | (157,843.21) |
| Subtotal : None | | (293,137.21) | (157,843.21) |
| Total [1975.2] Accumulated Amort. of Mort. Acq. Costs | | (293,137.21) | (157,843.21) |
| Group : [1985.0] Other Deferred Charges & Other Non-Current Assets | | | |
| Subgroup : None | | | |
| 100900 | Capital Reserve | 8,333.33 | 83,333.00 |

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Workpaper: **T:::02 - MCD REA-CR Groupings Report**

| Account | Description | CAID | PP-1 |
|---|--|------------------------|------------------------|
| | | 12/31/2022 | 12/31/2021 |
| 100920 | Tax Escrow | 0.00 | 97,500.00 |
| Subtotal : None | | 8,333.33 | 180,833.00 |
| Total [1985.0] Other Deferred Charges & Other Non-Current Assets | | 8,333.33 | 180,833.00 |
| Group : [2230.0] Other Current Liabilities | | | |
| Subgroup : None | | | |
| 200040 | Interest Payable | 0.00 | (90,475.03) |
| Subtotal : None | | 0.00 | (90,475.03) |
| Total [2230.0] Other Current Liabilities | | 0.00 | (90,475.03) |
| Group : [2310.0] Mortgages | | | |
| Subgroup : None | | | |
| 200120 | Note Payable Oxford | (16,466,667.00) | (16,466,667.00) |
| Subtotal : None | | (16,466,667.00) | (16,466,667.00) |
| Total [2310.0] Mortgages | | (16,466,667.00) | (16,466,667.00) |
| Group : [2550.0] Net Profit (Loss) Year to Date (Sole or Part, or LLC) | | | |
| Subgroup : None | | | |
| 300020 | JDS Holding Equity | (3,764,796.25) | (2,238,590.44) |
| 300025 | A/S/Group Equity | 0.00 | (2,238,590.40) |
| Subtotal : None | | (3,764,796.25) | (4,477,180.84) |
| Total [2550.0] Net Profit (Loss) Year to Date (Sole or Part, or LLC) | | (3,764,796.25) | (4,477,180.84) |
| Group : [3510.1] Rental Income: Nursing Facility | | | |
| Subgroup : None | | | |
| 400862 | Rental Income | (1,194,470.00) | (738,925.81) |
| Subtotal : None | | (1,194,470.00) | (738,925.81) |
| Total [3510.1] Rental Income: Nursing Facility | | (1,194,470.00) | (738,925.81) |
| Group : [9545.1] Long Term Interest:: Nursing Facilities | | | |
| Subgroup : None | | | |
| 501500 | Amort Long Acq. Costs | 135,294.00 | 157,843.21 |
| 502110 | Interest Oxford | 1,015,372.00 | 719,815.86 |
| Subtotal : None | | 1,150,666.00 | 877,659.07 |
| Total [9545.1] Long Term Interest:: Nursing Facilities | | 1,150,666.00 | 877,659.07 |
| Group : [9550.0] Building Depreciation | | | |
| Subgroup : None | | | |
| 501095 | Dep- Building | 617,235.00 | 0.00 |
| Subtotal : None | | 617,235.00 | 0.00 |
| Total [9550.0] Building Depreciation | | 617,235.00 | 0.00 |
| Group : [9570.0] Equipment Depreciation | | | |
| Subgroup : None | | | |
| 501100 | Depreciation Furniture, Fixtures & Equipment | 308,617.00 | 448,703.70 |
| Subtotal : None | | 308,617.00 | 448,703.70 |
| Total [9570.0] Equipment Depreciation | | 308,617.00 | 448,703.70 |
| Group : [9502.5] Other Operating Expenses | | | |
| Subgroup : None | | | |
| 502120 | Taxes | 197,010.00 | 0.00 |
| Subtotal : None | | 197,010.00 | 0.00 |

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| Account | Description | CAID | PP-1 |
|---|-------------|--------------|------------|
| | | 12/31/2022 | 12/31/2021 |
| Total [9502.5] Other Operating Expenses | | 197,010.00 | 0.00 |
| Sum of Account Groups | | 0.00 | 0.00 |
| Net (Income) Loss | | 1,079,058.00 | 587,436.96 |

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