

Client: **A140561 - Bear Mountain-Sixteen Acres Healthcare**
Engagement: **MDMC 2022 - Bear Mountain-Sixteen Acres Healthcare**
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 : [1025.0] Cash & Cash Equivalents | | | |
| Subgroup : None | | | |
| 1000-1000 | Cash - Concentration | 1,003,692.93 | 731,883.31 |
| 1000-1001 | Cash - Concentration CCP | 558,874.07 | 558,874.07 |
| 1000-2000 | Cash - Disbursements | (10,931.50) | (10,931.50) |
| 1000-2001 | Cash - Disbursements CCP | (12,658.70) | (12,658.70) |
| Subtotal : None | | 1,538,976.80 | 1,267,167.18 |
| Total [1025.0] Cash & Cash Equivalents | | 1,538,976.80 | 1,267,167.18 |
| Group : [1130.0] Rent Receivable | | | |
| Subgroup : None | | | |
| 1100-1000 | Rental Income Receivable | 60,840.16 | 67,046.10 |
| 1150-1003 | Cash Rent Contra Revenue Reserve | (60,840.16) | (67,046.10) |
| 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 |
| Subtotal : None | | 0.00 | 0.00 |
| Total [1311.0] Other Current Assets | | 0.00 | 0.00 |
| 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 | (1,420,786.99) | (1,154,389.43) |
| Subtotal : None | | (1,420,786.99) | (1,154,389.43) |
| Total [1522.2] Building: Accum. Depr. | | (1,420,786.99) | (1,154,389.43) |
| 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 | 341,281.50 |
| 1580-1010 | Land Imp - Additions | 0.00 | 40,000.00 |
| Subtotal : None | | 673,106.78 | 668,409.28 |
| Total [1611.1] Building Improvements: Cost | | 673,106.78 | 668,409.28 |
| Group : [1612.2] Building Improvements: Accum. Depr. | | | |
| Subgroup : None | | | |
| 1610-1000 | A/D - Building Improvements | (110,654.23) | (86,103.31) |
| Subtotal : None | | (110,654.23) | (86,103.31) |
| Total [1612.2] Building Improvements: Accum. Depr. | | (110,654.23) | (86,103.31) |
| Group : [1651.1] Equipment: Cost | | | |
| Subgroup : None | | | |
| 1590-1000 | Furniture and Equipment | 413,528.95 | 413,528.95 |
| Subtotal : None | | 413,528.95 | 413,528.95 |

4,697.50

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

| Account | Description | CAID | PP-1 |
|--|-------------|------------------------|------------------------|
| | | 12/31/2022 | 12/31/2021 |
| 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 | | (220,548.80) | (179,195.90) |
| Subtotal : None | | (220,548.80) | (179,195.90) |
| Total [1652.2] Equipment: Accum. Depr. | | (220,548.80) | (179,195.90) |
| Group : [2120.0] Notes Payable: Subsidiaries and Affiliates | | | |
| Subgroup : None | | | |
| 2900-1000 Intercompany | | (12,609,555.34) | (12,614,857.84) |
| Subtotal : None | | (12,609,555.34) | (12,614,857.84) |
| Total [2120.0] Notes Payable: Subsidiaries and Affiliates | | (12,609,555.34) | (12,614,857.84) |
| Group : [2230.0] Other Current Liabilities | | | |
| Subgroup : None | | | |
| 2200-2002 Real Estate Tax Reserve | | (755,295.93) | (517,386.65) |
| 2200-2012 Real Estate Tax Reserve Draws | | 691,953.13 | 470,133.42 |
| 2200-2022 Tax Reserve - Charges | | 37,984.88 | 0.00 |
| Subtotal : None | | (25,357.92) | (47,253.23) |
| Total [2230.0] Other Current Liabilities | | (25,357.92) | (47,253.23) |
| Group : [2650.0] Retained Earnings (Corp) | | | |
| Subgroup : None | | | |
| 3910-0000 Retained Earnings | | 260,072.31 | 158,348.32 |
| Subtotal : None | | 260,072.31 | 158,348.32 |
| Total [2650.0] Retained Earnings (Corp) | | 260,072.31 | 158,348.32 |
| Group : [3510.1] Rental Income: Nursing Facility | | | |
| Subgroup : None | | | |
| 4100-1000 Tenant Rents | | (297,498.99) | (264,275.25) |
| 4100-1010 Contra Revenue Reserve | | (6,205.94) | 31,983.14 |
| Subtotal : None | | (303,704.93) | (232,292.11) |
| Total [3510.1] Rental Income: Nursing Facility | | (303,704.93) | (232,292.11) |
| Group : [9540.0] Real Estate Taxes | | | |
| Subgroup : None | | | |
| 4200-2000 Prop Tax Recoveries | | (223,690.92) | (224,756.94) |
| 5100-1000 Property Taxes | | 223,690.92 | 224,756.94 |
| 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 | | 24,550.92 | 22,297.14 |
| Subtotal : None | | 24,550.92 | 22,297.14 |
| Total [9560.8] Building Improvement Depreciation | | 24,550.92 | 22,297.14 |
| 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 | | 0.00 | 3,968.50 |
| Subtotal : None | | 0.00 | 3,968.50 |
| Total [9502.5] Other Operating Expenses | | 0.00 | 3,968.50 |

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| Account | Description | CAID | PP-1 |
|---------|-----------------------|------------|------------|
| | | 12/31/2022 | 12/31/2021 |
| | Sum of Account Groups | 0.00 | 0.00 |
| | Net (Income) Loss | 28,596.45 | 101,723.99 |

Tickmarks

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