

Client: **A140558 - Bear Mountain-Timberlyn Heights**  
Engagement: **MDMC 2022 - Bear Mountain Timberlyn**  
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>  |                                |                       |                       |
| 100020  | Cash - Operating               | 117,706.67            | 201,970.67            |
| <b>Subtotal : None</b>  |                                | <b>117,706.67</b>     | <b>201,970.67</b>     |
| <b>Total [1025.0] Cash &amp; Cash Equivalents</b>                             |                                | <b>117,706.67</b>     | <b>201,970.67</b>     |
| <b>Group : [1280.0] Prepaid Expenses: Prepaid Insurance</b>                   |                                |                       |                       |
| <b>Subgroup : None</b>  |                                |                       |                       |
| 100459  | Prepaid Expenses               | 12,129.00             | 12,613.00             |
| <b>Subtotal : None</b>  |                                | <b>12,129.00</b>      | <b>12,613.00</b>      |
| <b>Total [1280.0] Prepaid Expenses: Prepaid Insurance</b>                     |                                | <b>12,129.00</b>      | <b>12,613.00</b>      |
| <b>Group : [1511.1] Land: Cost</b>  |                                |                       |                       |
| <b>Subgroup : None</b>  |                                |                       |                       |
| 100460  | Land                           | 493,037.00            | 493,037.00            |
| <b>Subtotal : None</b>  |                                | <b>493,037.00</b>     | <b>493,037.00</b>     |
| <b>Total [1511.1] Land: Cost</b>  |                                | <b>493,037.00</b>     | <b>493,037.00</b>     |
| <b>Group : [1521.1] Building: Cost</b>  |                                |                       |                       |
| <b>Subgroup : None</b>  |                                |                       |                       |
| 100470  | Building                       | 7,487,965.18          | 7,459,165.18          |
| <b>Subtotal : None</b>  |                                | <b>7,487,965.18</b>   | <b>7,459,165.18</b>   |
| <b>Total [1521.1] Building: Cost</b>  |                                | <b>7,487,965.18</b>   | <b>7,459,165.18</b>   |
| <b>Group : [1651.1] Equipment: Cost</b>                                       |                                |                       |                       |
| <b>Subgroup : None</b>  |                                |                       |                       |
| 100510  | Furniture Fixtures & Equipment | 260,709.00            | 260,709.00            |
| <b>Subtotal : None</b>  |                                | <b>260,709.00</b>     | <b>260,709.00</b>     |
| <b>Total [1651.1] Equipment: Cost</b>   |                                | <b>260,709.00</b>     | <b>260,709.00</b>     |
| <b>Group : [1652.2] Equipment: Accum. Depr.</b>                               |                                |                       |                       |
| <b>Subgroup : None</b>  |                                |                       |                       |
| 100610  | Accum Depr - F F & E           | (1,462,020.02)        | (1,187,519.84)        |
| <b>Subtotal : None</b>  |                                | <b>(1,462,020.02)</b> | <b>(1,187,519.84)</b> |
| <b>Total [1652.2] Equipment: Accum. Depr.</b>                                 |                                | <b>(1,462,020.02)</b> | <b>(1,187,519.84)</b> |
| <b>Group : [1975.1] Mortgage Acquisition Costs</b>                            |                                |                       |                       |
| <b>Subgroup : None</b>  |                                |                       |                       |
| 100720  | Loan Acquisition Costs         | 91,980.00             | 91,980.00             |
| <b>Subtotal : None</b>  |                                | <b>91,980.00</b>      | <b>91,980.00</b>      |
| <b>Total [1975.1] Mortgage Acquisition Costs</b>                              |                                | <b>91,980.00</b>      | <b>91,980.00</b>      |
| <b>Group : [1975.2] Accumulated Amort. of Mort. Acq. Costs</b>                |                                |                       |                       |
| <b>Subgroup : None</b>  |                                |                       |                       |
| 100725  | Accum Amort - Loan Acquisition | (14,102.70)           | (10,146.27)           |
| <b>Subtotal : None</b>  |                                | <b>(14,102.70)</b>    | <b>(10,146.27)</b>    |
| <b>Total [1975.2] Accumulated Amort. of Mort. Acq. Costs</b>                  |                                | <b>(14,102.70)</b>    | <b>(10,146.27)</b>    |
| <b>Group : [1985.0] Other Deferred Charges &amp; Other Non-Current Assets</b> |                                |                       |                       |
| <b>Subgroup : None</b>  |                                |                       |                       |
| 100910  | Reserves                       | 293,943.68            | 238,093.46            |
| 100915  | Repair Escrow                  | 0.00                  | 12,152.39             |
| 100920  | Tax escrow                     | 4,939.62              | 2,873.74              |
| 100925  | Ins Escrow                     | 100,659.66            | 57,688.90             |
| 100930  | MIP Escrow                     | 36,742.70             | 37,470.59             |
| <b>Subtotal : None</b>  |                                | <b>436,285.66</b>     | <b>348,279.08</b>     |
| <b>Total [1985.0] Other Deferred Charges &amp; Other Non-Current Assets</b>   |                                | <b>436,285.66</b>     | <b>348,279.08</b>     |
| <b>Group : [2030.0] Accrued Expenses</b>                                      |                                |                       |                       |
| <b>Subgroup : None</b>  |                                |                       |                       |
| 200040  | Interest Payable               | (25,638.33)           | (26,211.33)           |
| <b>Subtotal : None</b>  |                                | <b>(25,638.33)</b>    | <b>(26,211.33)</b>    |
| <b>Total [2030.0] Accrued Expenses</b>  |                                | <b>(25,638.33)</b>    | <b>(26,211.33)</b>    |
| <b>Group : [2150.0] Notes Payable: Other Short-Term Financing</b>             |                                |                       |                       |

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

| Account   | Description                 | CAID                  | PP-1                  |
|---|-----------------------------|-----------------------|-----------------------|
|   |                             | 12/31/2022            | 12/31/2021            |
| <b>Subgroup : None</b>  |                             |                       |                       |
| 200121  | ST Portion of Mortgage      | (160,057.06)          | (153,577.00)          |
| 200122  | ST Offset                   | 160,057.06            | 153,577.00            |
| <b>Subtotal : None</b>  |                             | <b>0.00</b>           | <b>0.00</b>           |
| <b>Total [2150.0] Notes Payable: Other Short-Term Financing</b> |                             | <b>0.00</b>           | <b>0.00</b>           |
| <b>Group : [2310.0] Mortgages</b>                               |                             |                       |                       |
| <b>Subgroup : None</b>  |                             |                       |                       |
| 200120  | Note Payable - Greystone #1 | (7,431,395.52)        | (7,584,972.44)        |
| <b>Subtotal : None</b>  |                             | <b>(7,431,395.52)</b> | <b>(7,584,972.44)</b> |
| <b>Total [2310.0] Mortgages</b>                                 |                             | <b>(7,431,395.52)</b> | <b>(7,584,972.44)</b> |
| <b>Group : [2330.0] Due Affiliates/Related Parties</b>          |                             |                       |                       |
| <b>Subgroup : None</b>  |                             |                       |                       |
| 100317  | Due To/from Bear Mtn Health | (637,815.00)          | (622,079.00)          |
| 100339  | Due to/fr Bear Mtn 320 Op   | (228,201.56)          | (330,217.56)          |
| 100395  | Due to/fr BM 148 Prop       | 54,500.00             | 54,500.00             |
| 200056  | Members Payable             | (1,208,246.00)        | (1,208,246.00)        |
| <b>Subtotal : None</b>  |                             | <b>(2,019,762.56)</b> | <b>(2,106,042.56)</b> |
| <b>Total [2330.0] Due Affiliates/Related Parties</b>            |                             | <b>(2,019,762.56)</b> | <b>(2,106,042.56)</b> |
| <b>Group : [2520.0] Capital (Sole, Part or LLC)</b>             |                             |                       |                       |
| <b>Subgroup : None</b>  |                             |                       |                       |
| 300040  | Retained Earnings           | 2,047,138.51          | 1,864,634.71          |
| <b>Subtotal : None</b>  |                             | <b>2,047,138.51</b>   | <b>1,864,634.71</b>   |
| <b>Total [2520.0] Capital (Sole, Part or LLC)</b>               |                             | <b>2,047,138.51</b>   | <b>1,864,634.71</b>   |
| <b>Group : [2540.0] Partnership / Member(LLC) Drawings</b>      |                             |                       |                       |
| <b>Subgroup : None</b>  |                             |                       |                       |
| 300005  | Distributions - Partners    | 134,253.36            | 459,311.56            |
| 300010  | Distribution - TH Holdings  | 313,258.40            | 0.00                  |
| <b>Subtotal : None</b>  |                             | <b>447,511.76</b>     | <b>459,311.56</b>     |
| <b>Total [2540.0] Partnership / Member(LLC) Drawings</b>        |                             | <b>447,511.76</b>     | <b>459,311.56</b>     |
| <b>Group : [3510.1] Rental Income: Nursing Facility</b>         |                             |                       |                       |
| <b>Subgroup : None</b>  |                             |                       |                       |
| 400862  | Rental Income               | (1,119,747.76)        | (960,000.00)          |
| <b>Subtotal : None</b>  |                             | <b>(1,119,747.76)</b> | <b>(960,000.00)</b>   |
| <b>Total [3510.1] Rental Income: Nursing Facility</b>           |                             | <b>(1,119,747.76)</b> | <b>(960,000.00)</b>   |
| <b>Group : [3530.0] Other Income</b>                            |                             |                       |                       |
| <b>Subgroup : None</b>  |                             |                       |                       |
| 400900  | Int- RR                     | (89.83)               | (82.22)               |
| <b>Subtotal : None</b>  |                             | <b>(89.83)</b>        | <b>(82.22)</b>        |
| <b>Total [3530.0] Other Income</b>                              |                             | <b>(89.83)</b>        | <b>(82.22)</b>        |
| <b>Group : [9540.0] Real Estate Taxes</b>                       |                             |                       |                       |
| <b>Subgroup : None</b>  |                             |                       |                       |
| 502120  | Taxes                       | 26,254.12             | 28,692.83             |
| <b>Subtotal : None</b>  |                             | <b>26,254.12</b>      | <b>28,692.83</b>      |
| <b>Total [9540.0] Real Estate Taxes</b>                         |                             | <b>26,254.12</b>      | <b>28,692.83</b>      |
| <b>Group : [9545.1] Long Term Interest:: Nursing Facilities</b> |                             |                       |                       |
| <b>Subgroup : None</b>  |                             |                       |                       |
| 501500  | Amort - Loan Acq Costs      | 3,956.43              | 3,936.05              |
| 502110  | Interest - Greystone        | 310,552.48            | 316,878.05            |
| 502115  | Mortgage Insurance Premium  | 48,997.73             | 49,503.49             |
| <b>Subtotal : None</b>  |                             | <b>363,506.64</b>     | <b>370,317.59</b>     |
| <b>Total [9545.1] Long Term Interest:: Nursing Facilities</b>   |                             | <b>363,506.64</b>     | <b>370,317.59</b>     |
| <b>Group : [9550.0] Building Depreciation</b>                   |                             |                       |                       |
| <b>Subgroup : None</b>  |                             |                       |                       |
| 501100  | Deprec - FF&E               | 274,500.18            | 274,043.04            |
| <b>Subtotal : None</b>  |                             | <b>274,500.18</b>     | <b>274,043.04</b>     |
| <b>Total [9550.0] Building Depreciation</b>                     |                             | <b>274,500.18</b>     | <b>274,043.04</b>     |

534,431.51

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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 : [9580.0]</b>      | <b>Insurance- Building, Building Improvement, and Equipment</b> |                     |                     |
| <b>Subgroup : None</b>       |   |                     |                     |
| 502125                       | Insurance   | 14,033.00           | 10,221.00           |
| <b>Subtotal : None</b>       |   | <b>14,033.00</b>    | <b>10,221.00</b>    |
| <b>Total [9580.0]</b>        | <b>Insurance- Building, Building Improvement, and Equipment</b> | <b>14,033.00</b>    | <b>10,221.00</b>    |
| <b>Sum of Account Groups</b> |   | <b>0.00</b>         | <b>0.00</b>         |
| <b>Net (Income) Loss</b>     |   | <b>(441,543.65)</b> | <b>(276,807.76)</b> |

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