

Client: **A119324 - Bear Mountain-Westford House**  
Engagement: **MDMC 2022 - Bear Mountain Westford 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
<b>Group : [1130.0] Rent Receivable</b>			
<b>Subgroup : None</b>			
100096	Rent Receivable	0.00	27,200.00
<b>Subtotal : None</b>		<b>0.00</b>	<b>27,200.00</b>
<b>Total [1130.0] Rent Receivable</b>		<b>0.00</b>	<b>27,200.00</b>
<b>Group : [1511.1] Land: Cost</b>			
<b>Subgroup : None</b>			
14-129-00	Land	1,000,000.00	1,000,000.00
<b>Subtotal : None</b>		<b>1,000,000.00</b>	<b>1,000,000.00</b>
<b>Total [1511.1] Land: Cost</b>		<b>1,000,000.00</b>	<b>1,000,000.00</b>
<b>Group : [1521.1] Building: Cost</b>			
<b>Subgroup : None</b>			
100470	Building	7,890,000.00	7,890,000.00
<b>Subtotal : None</b>		<b>7,890,000.00</b>	<b>7,890,000.00</b>
<b>Total [1521.1] Building: Cost</b>		<b>7,890,000.00</b>	<b>7,890,000.00</b>
<b>Group : [1522.2] Building: Accum. Depr.</b>			
<b>Subgroup : None</b>			
100615	A/D Building	(416,138.00)	(146,111.11)
<b>Subtotal : None</b>		<b>(416,138.00)</b>	<b>(146,111.11)</b>
<b>Total [1522.2] Building: Accum. Depr.</b>		<b>(416,138.00)</b>	<b>(146,111.11)</b>
<b>Group : [1651.1] Equipment: Cost</b>			
<b>Subgroup : None</b>			
100510	Furniture.Fixtures & Equipment	1,110,000.00	1,110,000.00
<b>Subtotal : None</b>		<b>1,110,000.00</b>	<b>1,110,000.00</b>
<b>Total [1651.1] Equipment: Cost</b>		<b>1,110,000.00</b>	<b>1,110,000.00</b>
<b>Group : [1652.2] Equipment: Accum. Depr.</b>			
<b>Subgroup : None</b>			
100610	A/F Furniture, Fixtures & Equipment	(258,000.00)	(92,500.00)
<b>Subtotal : None</b>		<b>(258,000.00)</b>	<b>(92,500.00)</b>
<b>Total [1652.2] Equipment: Accum. Depr.</b>		<b>(258,000.00)</b>	<b>(92,500.00)</b>
<b>Group : [1975.1] Mortgage Acquisition Costs</b>			
<b>Subgroup : None</b>			
100720	Loan Acquisition Costs	415,564.26	415,564.26
<b>Subtotal : None</b>		<b>415,564.26</b>	<b>415,564.26</b>
<b>Total [1975.1] Mortgage Acquisition Costs</b>		<b>415,564.26</b>	<b>415,564.26</b>
<b>Group : [1975.2] Accumulated Amort. of Mort. Acq. Costs</b>			
<b>Subgroup : None</b>			
100725	A/A Loan Acquisition Costs	(150,065.00)	(80,804.15)
<b>Subtotal : None</b>		<b>(150,065.00)</b>	<b>(80,804.15)</b>
<b>Total [1975.2] Accumulated Amort. of Mort. Acq. Costs</b>		<b>(150,065.00)</b>	<b>(80,804.15)</b>
<b>Group : [1985.0] Other Deferred Charges &amp; Other Non-Current Assets</b>			
<b>Subgroup : None</b>			
100900	Capital Reserve	0.00	41,667.00

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Account	Description	CAID	PP-1
		12/31/2022	12/31/2021
100920	Tax Escrow	0.00	97,500.00
<b>Subtotal : None</b>		<b>0.00</b>	<b>139,167.00</b>
<b>Total [1985.0] Other Deferred Charges &amp; Other Non-Current Assets</b>		<b>0.00</b>	<b>139,167.00</b>
<b>Group : [2030.0] Accrued Expenses</b>			
<b>Subgroup : None</b>			
200040	Interest Payable	0.00	(65,855.38)
<b>Subtotal : None</b>		<b>0.00</b>	<b>(65,855.38)</b>
<b>Total [2030.0] Accrued Expenses</b>		<b>0.00</b>	<b>(65,855.38)</b>
<b>Group : [2310.0] Mortgages</b>			
<b>Subgroup : None</b>			
200120	Note Payable Oxford	(8,233,333.00)	(8,233,333.00)
<b>Subtotal : None</b>		<b>(8,233,333.00)</b>	<b>(8,233,333.00)</b>
<b>Total [2310.0] Mortgages</b>		<b>(8,233,333.00)</b>	<b>(8,233,333.00)</b>
<b>Group : [2550.0] Net Profit (Loss) Year to Date (Sole or Part, or LLC)</b>			
<b>Subgroup : None</b>			
300020	JDS Holding Equity	(1,920,747.26)	(1,136,324.16)
300025	A.S.Group Equity	0.00	(1,136,324.11)
<b>Subtotal : None</b>		<b>(1,920,747.26)</b>	<b>(2,272,648.27)</b>
<b>Total [2550.0] Net Profit (Loss) Year to Date (Sole or Part, or LLC)</b>		<b>(1,920,747.26)</b>	<b>(2,272,648.27)</b>
<b>Group : [3510.1] Rental Income: Nursing Facility</b>			
<b>Subgroup : None</b>			
400862	Rental Income	(597,235.00)	(369,462.94)
<b>Subtotal : None</b>		<b>(597,235.00)</b>	<b>(369,462.94)</b>
<b>Total [3510.1] Rental Income: Nursing Facility</b>		<b>(597,235.00)</b>	<b>(369,462.94)</b>
<b>Group : [9545.1] Long Term Interest:: Nursing Facilities</b>			
<b>Subgroup : None</b>			
501500	Amort Long Acq. Costs	69,261.00	80,804.15
502110	Interest Oxford	487,068.00	359,368.33
<b>Subtotal : None</b>		<b>556,329.00</b>	<b>440,172.48</b>
<b>Total [9545.1] Long Term Interest:: Nursing Facilities</b>		<b>556,329.00</b>	<b>440,172.48</b>
<b>Group : [9550.0] Building Depreciation</b>			
<b>Subgroup : None</b>			
92-000-00	Depreciaiton	270,027.00	0.00
<b>Subtotal : None</b>		<b>270,027.00</b>	<b>0.00</b>
<b>Total [9550.0] Building Depreciation</b>		<b>270,027.00</b>	<b>0.00</b>
<b>Group : [9570.0] Equipment Depreciation</b>			
<b>Subgroup : None</b>			
501100	Depreciation Furniture, Fixtures & Equipment	165,500.00	238,611.11
<b>Subtotal : None</b>		<b>165,500.00</b>	<b>238,611.11</b>
<b>Total [9570.0] Equipment Depreciation</b>		<b>165,500.00</b>	<b>238,611.11</b>
<b>Group : [9502.5] Other Operating Expenses</b>			
<b>Subgroup : None</b>			
80-244-00	Taxes	168,098.00	0.00
<b>Subtotal : None</b>		<b>168,098.00</b>	<b>0.00</b>

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Account	Description	CAID	PP-1
		12/31/2022	12/31/2021
Total [9502.5] Other Operating Expenses		168,098.00	0.00
Sum of Account Groups		0.00	0.00
Net (Income) Loss		562,719.00	309,320.65

Tickmarks

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