

Client: **A442984 - Aberjona Nursing Center, Inc.**
Engagement: **MDMC 2022 - Aberjona Nursing Center, Inc.**
Period Ending: **12/31/2022**
Trial Balance: **T-01 - Realty TB**
Workpaper: **T:::02 - HCF-2 MCD Groupings Report**

Account	Description	CAID 12/31/2022	PP-1 12/31/2021
Group : [1025.0] Cash & Cash Equivalents			
Subgroup : None			
1030	Cash - Eastern Bank	0.00	109,144.18
Subtotal : None		0.00	109,144.18
Total [1025.0] Cash & Cash Equivalents		0.00	109,144.18
Group : [1130.0] Rent Receivable			
Subgroup : None			
13000	rent receivable	1,516,000.00	0.00
Subtotal : None		1,516,000.00	0.00
Total [1130.0] Rent Receivable		1,516,000.00	0.00
Group : [1280.0] Prepaid Expenses: Prepaid Insurance			
Subgroup : None			
1280	Prepaid Insurance	0.00	(42,201.69)
1285	Prepaid MIP	0.00	2,480.27
Subtotal : None		0.00	(39,721.42)
Total [1280.0] Prepaid Expenses: Prepaid Insurance		0.00	(39,721.42)
Group : [1300.0] Prepaid Expenses: Other Prepaid Expenses			
Subgroup : None			
14000	Prepaid Expenses	5,333.33	0.00
Subtotal : None		5,333.33	0.00
Total [1300.0] Prepaid Expenses: Other Prepaid Expenses		5,333.33	0.00
Group : [1311.0] Other Current Assets			
Subgroup : None			
1071	Escrow - RE Taxes HUD 2012 Refi	0.00	31,052.17
1072	Escrow - Ins HUD 2012 Ref	0.00	136,318.57
1073	Escrow - Repl Res HUD 2012 Refi	0.00	106,623.00
1074	Escrow - MIP HUD 2012 Refi	0.00	16,273.61
Subtotal : None		0.00	290,267.35
Total [1311.0] Other Current Assets		0.00	290,267.35
Group : [1511.1] Land: Cost			
Subgroup : None			
1511	Land	0.00	150,000.00
15200	closing costs- property	130,809.35	1,682,361.31
Subtotal : None		130,809.35	1,832,361.31
Total [1511.1] Land: Cost		130,809.35	1,832,361.31
Group : [1521.1] Building: Cost			
Subgroup : None			
15100	Building	17,000,000.00	3,735,347.20
Subtotal : None		17,000,000.00	3,735,347.20
Total [1521.1] Building: Cost		17,000,000.00	3,735,347.20
Group : [1522.2] Building: Accum. Depr.			
Subgroup : None			
1522	A/D - Building	(735,482.55)	(3,468,627.30)
Subtotal : None		(735,482.55)	(3,468,627.30)

Client: **A442984 - Aberjona Nursing Center, Inc.**
Engagement: **MDMC 2022 - Aberjona Nursing Center, Inc.**
Period Ending: **12/31/2022**
Trial Balance: **T-01 - Realty TB**
Workpaper: **T:::02 - HCF-2 MCD Groupings Report**

Account	Description	CAID	PP-1
		12/31/2022	12/31/2021
Total [1522.2] Building: Accum. Depr.		(735,482.55)	(3,468,627.30)
Group : [1612.2] Building Improvements: Accum. Depr.			
Subgroup : None			
1612	A/D - Building Improvements	0.00	(842,629.49)
Subtotal : None		0.00	(842,629.49)
Total [1612.2] Building Improvements: Accum. Depr.		0.00	(842,629.49)
Group : [1651.1] Equipment: Cost			
Subgroup : None			
16200	Leasing costs	11,039.46	0.00
1651	Equipment	0.00	1,269,211.27
Subtotal : None		11,039.46	1,269,211.27
Total [1651.1] Equipment: Cost		11,039.46	1,269,211.27
Group : [1652.2] Equipment: Accum. Depr.			
Subgroup : None			
1632	accumulated amort- leasing costs	(1,840.00)	0.00
1652	A/D - Equipment	0.00	(1,059,068.50)
Subtotal : None		(1,840.00)	(1,059,068.50)
Total [1652.2] Equipment: Accum. Depr.		(1,840.00)	(1,059,068.50)
Group : [1975.1] Mortgage Acquisition Costs			
Subgroup : None			
16100	Loan costs	462,731.66	0.00
2320	Mtg Acq Cost HUD 2012 Refi	0.00	81,342.00
2325	Mtg Acq Costs - HUD 2016 MOD	0.00	13,102.45
Subtotal : None		462,731.66	94,444.45
Total [1975.1] Mortgage Acquisition Costs		462,731.66	94,444.45
Group : [1975.2] Accumulated Amort. of Mort. Acq. Costs			
Subgroup : None			
1662	accum amort- loan costs	(154,244.00)	0.00
2321	A/A - MAC HUD 2012 Refi	0.00	(29,453.00)
2326	A/A - MAC HUD 2016 MOD	0.00	(5,627.21)
Subtotal : None		(154,244.00)	(35,080.21)
Total [1975.2] Accumulated Amort. of Mort. Acq. Costs		(154,244.00)	(35,080.21)
Group : [9540.0] Real Estate Taxes			
Subgroup : None			
4510	Real Estate Taxes	0.00	116,150.47
Subtotal : None		0.00	116,150.47
Total [9540.0] Real Estate Taxes		0.00	116,150.47
Group : [2030.0] Accrued Expenses			
Subgroup : None			
2030	Accrued Expenses	0.00	(11,163.16)
2270	Accrued Interest Payable	0.00	(11,613.00)
Subtotal : None		0.00	(22,776.16)
Total [2030.0] Accrued Expenses		0.00	(22,776.16)
Group : [2160.0] Long Term Debt, Current Portion			

Client: **A442984 - Aberjona Nursing Center, Inc.**
Engagement: **MDMC 2022 - Aberjona Nursing Center, Inc.**
Period Ending: **12/31/2022**
Trial Balance: **T-01 - Realty TB**
Workpaper: **T:::02 - HCF-2 MCD Groupings Report**

Account	Description	CAID 12/31/2022	PP-1 12/31/2021
Subgroup : None			
2311	Current Maturities	0.00	(122,197.00)
Subtotal : None		0.00	(122,197.00)
Total [2160.0] Long Term Debt, Current Portion		0.00	(122,197.00)
Group : [2310.0] Mortgages			
Subgroup : None			
2312	Current Maturity off-set	0.00	122,197.00
2350	Premium on Sale of GNMA's	0.00	(165,460.12)
26000	Loan- White Oak	(15,448,000.00)	0.00
Subtotal : None		(15,448,000.00)	(43,263.12)
Total [2310.0] Mortgages		(15,448,000.00)	(43,263.12)
Group : [2330.0] Due Affiliates/Related Parties			
Subgroup : None			
19999	DUE FROM RELATED PARTIES	(336,475.66)	0.00
28000	Partnership debt	(3,036,000.00)	(3,871,021.12)
Subtotal : None		(3,372,475.66)	(3,871,021.12)
Total [2330.0] Due Affiliates/Related Parties		(3,372,475.66)	(3,871,021.12)
Group : [2520.0] Capital (Sole, Part or LLC)			
Subgroup : None			
2650	Members Capital	0.00	3,445,897.01
3000	Opening Bal Equity	0.00	(211,939.67)
32000	Retained Earnings	6,951.60	0.00
3900	Retained Earnings	0.00	(981,499.68)
Subtotal : None		6,951.60	2,252,457.66
Total [2520.0] Capital (Sole, Part or LLC)		6,951.60	2,252,457.66
Group : [3510.1] Rental Income: Nursing Facility			
Subgroup : None			
3010	Rental Income	(1,680,000.00)	(672,000.00)
Subtotal : None		(1,680,000.00)	(672,000.00)
Total [3510.1] Rental Income: Nursing Facility		(1,680,000.00)	(672,000.00)
Group : [3530.0] Other Income			
Subgroup : None			
3181	Interest Income - Repl Res	0.00	(28.54)
Subtotal : None		0.00	(28.54)
Total [3530.0] Other Income		0.00	(28.54)
Group : [9545.1] Long Term Interest:: Nursing Facilities			
Subgroup : None			
4525	Interest- White Oak	1,011,899.80	0.00
4527.1	4527.10 -+ Amort of GNMA Premium	0.00	(7,399.56)
4530	MIP Insurance	0.00	20,400.00
4580	Amortization MAC (DAIWA)	154,244.00	0.00
4590	Amortization - MAC (HUD)	0.00	3,420.00
Subtotal : None		1,166,143.80	16,420.44
Total [9545.1] Long Term Interest:: Nursing Facilities		1,166,143.80	16,420.44
Group : [9545.5] Interest on Working Capital			

Client: **A442984 - Aberjona Nursing Center, Inc.**
Engagement: **MDMC 2022 - Aberjona Nursing Center, Inc.**
Period Ending: **12/31/2022**
Trial Balance: **T-01 - Realty TB**
Workpaper: **T:::02 - HCF-2 MCD Groupings Report**

Account	Description	CAID 12/31/2022	PP-1 12/31/2021
Subgroup : None			
4527	Interst- promissory note	276,000.00	141,314.38
Subtotal : None		276,000.00	141,314.38
Total [9545.5] Interest on Working Capital		276,000.00	141,314.38
Group : [9550.0] Building Depreciation			
Subgroup : None			
4540	Depreciation - Building	735,482.55	19,881.00
Subtotal : None		735,482.55	19,881.00
Total [9550.0] Building Depreciation		735,482.55	19,881.00
Group : [9560.8] Building Improvement Depreciation			
Subgroup : None			
4550	Depreciation - Improvements	0.00	70,418.12
Subtotal : None		0.00	70,418.12
Total [9560.8] Building Improvement Depreciation		0.00	70,418.12
Group : [9570.0] Equipment Depreciation			
Subgroup : None			
4570	Depreciation - Equipment	1,840.00	51,710.31
Subtotal : None		1,840.00	51,710.31
Total [9570.0] Equipment Depreciation		1,840.00	51,710.31
Group : [9580.0] Insurance- Building, Building Improvement, and Equipment			
Subgroup : None			
4430	Property Insurance	0.00	28,519.00
Subtotal : None		0.00	28,519.00
Total [9580.0] Insurance- Building, Building Improvement, and Equipment		0.00	28,519.00
Group : [9502.5] Other Operating Expenses			
Subgroup : None			
4165	Bank fees	0.00	364.72
60100	Asset Management fee	63,999.96	0.00
61000	Filing Fees	876.13	520.00
66700	Professional fees	14,834.37	147,881.00
Subtotal : None		79,710.46	148,765.72
Total [9502.5] Other Operating Expenses		79,710.46	148,765.72
Sum of Account Groups		0.00	0.00
Net (Income) Loss		579,176.81	(78,849.10)

Tickmarks

{a}	
{b}	
{c}	
{d}	
{e}	
{f}	
{g}	
{h}	
{i}	
{j}	
{k}	
{l}	
{m}	
{n}	
{o}	

{p}	
{q}	
{r}	
{s}	
{t}	
{u}	
{v}	
{w}	
{x}	
{y}	
{z}	