

Client: **A420375 - Amherst Nursing Home, Inc.**
Engagement: **MDMC 2022 - Amherst Nursing Home**
Period Ending: **12/31/2022**
Trial Balance: **T-02 - Realty TB**
Workpaper: **T:::02 - MCD REA-CR Groupings Report**

Account	Description	CAID 12/31/2022	1st PP - CAID 12/31/2021
Group : [1025.0] Cash & Equivalents			
Subgroup : None			
1010	Leader Bank RE ACC	74,151.60	73,527.69
Subtotal : None		74,151.60	73,527.69
Total [1025.0] Cash & Equivalents		74,151.60	73,527.69
Group : [1180.0] Loans Receivable: Affiliates/Related Parties			
Subgroup : None			
1015	Amherst Home	1,330,000.00	1,330,000.00
Subtotal : None		1,330,000.00	1,330,000.00
Total [1180.0] Loans Receivable: Affiliates/Related Parties		1,330,000.00	1,330,000.00
Group : [1311.0] Other Current Assets			
Subgroup : None			
1700	escrow	32,084.94	27,165.71
2020	Escrow- Real Estate Tax	1,063.37	0.00
Subtotal : None		33,148.31	27,165.71
Total [1311.0] Other Current Assets		33,148.31	27,165.71
Group : [1511.1] Land: Cost			
Subgroup : None			
1500	Land	1,127,502.00	1,127,502.00
Subtotal : None		1,127,502.00	1,127,502.00
Total [1511.1] Land: Cost		1,127,502.00	1,127,502.00
Group : [1521.1] Building: Cost			
Subgroup : None			
1600	Building and Improvements	11,872,498.00	11,872,498.00
Subtotal : None		11,872,498.00	11,872,498.00
Total [1521.1] Building: Cost		11,872,498.00	11,872,498.00
Group : [1522.2] Building: Accum. Depr.			
Subgroup : None			
1650	Accumulated dep	(2,127,153.00)	(1,830,341.00)
Subtotal : None		(2,127,153.00)	(1,830,341.00)
Total [1522.2] Building: Accum. Depr.		(2,127,153.00)	(1,830,341.00)
Group : [2120.0] Notes Payable: Subsidiaries and Affiliates			
Subgroup : None			
2025	LE David	(991.00)	(991.00)
2026	LE-Eva Hillman FLP	(103.03)	(103.03)
Subtotal : None		(1,094.03)	(1,094.03)
Total [2120.0] Notes Payable: Subsidiaries and Affiliates		(1,094.03)	(1,094.03)
Group : [2230.0] Other Current Liabilities			
Subgroup : None			
2040	Other Current iabilities	(981,000.00)	0.00
Subtotal : None		(981,000.00)	0.00
Total [2230.0] Other Current Liabilities		(981,000.00)	0.00
Group : [2310.0] Mortgages			
Subgroup : None			
2035	Leader Bank Loan	(9,653,074.54)	(9,970,165.28)
Subtotal : None		(9,653,074.54)	(9,970,165.28)
Total [2310.0] Mortgages		(9,653,074.54)	(9,970,165.28)
Group : [2520.0] Capital (Sole or Part)			
Subgroup : None			
3000	members equity	(2,048,093.09)	(1,438,989.35)
Subtotal : None		(2,048,093.09)	(1,438,989.35)
Total [2520.0] Capital (Sole or Part)		(2,048,093.09)	(1,438,989.35)
Group : [2540.0] Partnership Drawings (Part)			
Subgroup : None			
2545	Deawings	1,990,000.00	400,000.00
Subtotal : None		1,990,000.00	400,000.00
Total [2540.0] Partnership Drawings (Part)		1,990,000.00	400,000.00
Group : [3510.1] Rental Income: Nursing Facilities			
Subgroup : None			
4000	rental income	(2,469,836.64)	(2,463,227.16)
5095	Property Taxes	120,263.97	126,695.99
Subtotal : None		(2,349,572.67)	(2,336,531.17)
Total [3510.1] Rental Income: Nursing Facilities		(2,349,572.67)	(2,336,531.17)
Group : [9545.1] Long Term Interest: Nursing Facilities			
Subgroup : None			

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Account	Description	CAID	1st PP - CAID
		12/31/2022	12/31/2021
5000	interest expense	435,875.42	449,615.43
Subtotal : None		435,875.42	449,615.43
Total [9545.1] Long Term Interest: Nursing Facilities		435,875.42	449,615.43
Group : [9550.0] Building Depreciation			
Subgroup : None			
5100	depreciation	296,812.00	296,812.00
Subtotal : None		296,812.00	296,812.00
Total [9550.0] Building Depreciation		296,812.00	296,812.00
Sum of Account Groups		0.00	0.00
Net (Income) Loss		(1,616,885.25)	(1,590,103.74)

Tickmarks

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