

Client: **A429172 - Sterling Village, LLC**
Engagement: **MCMD 2022 - Sterling Village, LLC**
Period Ending: **12/31/2022**
Trial Balance: **T-02 - Realty TB**
Workpaper: **T:::02 - MCD REA-CR Groupings Report**

Account	Description	CAID	PP-1
		12/31/2022	12/31/2021
Group : [1025.0] Cash & Equivalents			
Subgroup : None			
1010.00	Cash - Operating	264,714.34	310,019.06
Subtotal : None		264,714.34	310,019.06
Total [1025.0] Cash & Equivalents		264,714.34	310,019.06
Group : [1050.0] Cash: Other Cash			
Subgroup : None			
1036.00	Real Estate Tax Escrow	37,302.40	21,556.28
1037.00	MIP Escrow	5,089.09	6,258.33
1038.00	Insurance Escrow	98,072.87	77,795.50
1039.00	Replacement Reserve Escrow	311,782.85	228,609.08
Subtotal : None		452,247.21	334,219.19
Total [1050.0] Cash: Other Cash		452,247.21	334,219.19
Group : [1280.0] Prepaid Expenses: Prepaid Insurance			
Subgroup : None			
1280.00	Prepaid Insurance	48,905.77	49,917.00
Subtotal : None		48,905.77	49,917.00
Total [1280.0] Prepaid Expenses: Prepaid Insurance		48,905.77	49,917.00
Group : [1300.0] Prepaid Expenses: Other Prepaid Expenses			
Subgroup : None			
1300.00	Prepaid Expenses - Other	18,532.50	16,800.00
Subtotal : None		18,532.50	16,800.00
Total [1300.0] Prepaid Expenses: Other Prepaid Expenses		18,532.50	16,800.00
Group : [1311.0] Other Current Assets			
Subgroup : None			
1016.00	ALCAJAPE - Escrow Agreement Mass DEP	198,547.48	198,102.78
1017.00	ALCAJAPE - Trust Agreement Mass DEP	226,257.72	204,115.59
Subtotal : None		424,805.20	402,218.37
Total [1311.0] Other Current Assets		424,805.20	402,218.37
Group : [1511.1] Land: Cost			
Subgroup : None			
1511.00	Land	528,152.95	528,152.95
Subtotal : None		528,152.95	528,152.95
Total [1511.1] Land: Cost		528,152.95	528,152.95
Group : [1521.1] Building: Cost			
Subgroup : None			
1521.00	Building	14,004,342.85	14,004,342.85
Subtotal : None		14,004,342.85	14,004,342.85
Total [1521.1] Building: Cost		14,004,342.85	14,004,342.85
Group : [1522.2] Building: Accum. Depr.			
Subgroup : None			
1522.00	AD - Building	(6,942,945.27)	(6,592,837.27)
Subtotal : None		(6,942,945.27)	(6,592,837.27)
Total [1522.2] Building: Accum. Depr.		(6,942,945.27)	(6,592,837.27)
Group : [1611.1] Building Improvements: Cost			
Subgroup : None			
1512.00	Land Improvements	51,500.00	51,500.00
1611.00	Building Improvements	673,129.16	673,129.16
Subtotal : None		724,629.16	724,629.16
Total [1611.1] Building Improvements: Cost		724,629.16	724,629.16
Group : [1612.2] Building Improvements: Accum. Depr.			
Subgroup : None			
1513.00	AD - Land Improvements	(35,669.00)	(33,094.00)
1612.00	Accum Depreciation - Building Improv	(287,271.12)	(244,289.12)
Subtotal : None		(322,940.12)	(277,383.12)
Total [1612.2] Building Improvements: Accum. Depr.		(322,940.12)	(277,383.12)
Group : [1651.1] Equipment: Cost			
Subgroup : None			
1651.00	Equipment	1,281,302.49	1,193,718.22
Subtotal : None		1,281,302.49	1,193,718.22
Total [1651.1] Equipment: Cost		1,281,302.49	1,193,718.22
Group : [1652.2] Equipment: Accum. Depr.			
Subgroup : None			
1652.00	Accum Depreciation - Equipment	(1,014,369.21)	(954,864.02)
Subtotal : None		(1,014,369.21)	(954,864.02)
Total [1652.2] Equipment: Accum. Depr.		(1,014,369.21)	(954,864.02)
Group : [1975.1] Mortgage Acquisition Costs			
Subgroup : None			
1822.00	Mortgage Acquisition Costs	107,408.80	107,408.80
Subtotal : None		107,408.80	107,408.80
Total [1975.1] Mortgage Acquisition Costs		107,408.80	107,408.80
Group : [1975.2] Accumulated Amort. of Mort. Acq. Costs			
Subgroup : None			

0.00

87,584.27

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Account	Description	CAID	PP-1	
		12/31/2022	12/31/2021	
1823.00	Reserve - Mortgage Acquisition Costs	(36,843.73)	(33,383.90)	(3,459.83)
Subtotal : None		(36,843.73)	(33,383.90)	
Total [1975.2] Accumulated Amort. of Mort. Acq. Costs		(36,843.73)	(33,383.90)	
Group : [2030.0] Accrued Expenses				
Subgroup : None				
2070.00	Accrued Interest Payable	(29,053.00)	(29,714.00)	
Subtotal : None		(29,053.00)	(29,714.00)	
Total [2030.0] Accrued Expenses		(29,053.00)	(29,714.00)	
Group : [2160.0] Notes Payable: Long-Term Debt Current Portion				
Subgroup : None				
2170.00	MORTGAGE PAYABLE - CURRENT PORTION	(276,893.00)	(268,853.00)	
Subtotal : None		(276,893.00)	(268,853.00)	
Total [2160.0] Notes Payable: Long-Term Debt Current Portion		(276,893.00)	(268,853.00)	
Group : [2310.0] Mortgages				
Subgroup : None				
2300.00	Loan Premium	(592,415.70)	(622,257.27)	
2310.00	Mortgage Payable	(11,818,054.79)	(12,086,908.14)	298,694.92
2380.00	OFFSET TO MORTGAGE PAYABLE - s/t portion	276,893.00	268,853.00	
Subtotal : None		(12,133,577.49)	(12,440,312.41)	
Total [2310.0] Mortgages		(12,133,577.49)	(12,440,312.41)	
Group : [2520.0] Capital (Sole or Part)				
Subgroup : None				
2650.00	Retained Earnings	2,925,922.12	2,936,371.93	
Subtotal : None		2,925,922.12	2,936,371.93	
Total [2520.0] Capital (Sole or Part)		2,925,922.12	2,936,371.93	
Group : [2545.0] Contributions				
Subgroup : None				
2625.00	Distributions	100,000.00	100,000.00	
Subtotal : None		100,000.00	100,000.00	
Total [2545.0] Contributions		100,000.00	100,000.00	
Group : [3510.1] Rental Income: Nursing Facilities				
Subgroup : None				
3010.00	Rental Income	(1,220,477.40)	(1,220,477.40)	
Subtotal : None		(1,220,477.40)	(1,220,477.40)	
Total [3510.1] Rental Income: Nursing Facilities		(1,220,477.40)	(1,220,477.40)	
Group : [3530.0] Other Income				
Subgroup : None				
3180.00	Interest Income	(373.77)	(225.08)	
3181.00	Interest- Other	(919.16)	(993.00)	
Subtotal : None		(1,292.93)	(1,218.08)	
Total [3530.0] Other Income		(1,292.93)	(1,218.08)	
Group : [9540.0] Taxes, Real Estate				
Subgroup : None				
4510.00	Real Estate Taxes	111,511.50	119,502.80	
Subtotal : None		111,511.50	119,502.80	
Total [9540.0] Taxes, Real Estate		111,511.50	119,502.80	
Group : [9545.1] Long-Term Interest: Nursing Facilities				
Subgroup : None				
4520.00	Interest 1st Mortgage	352,287.01	383,910.25	
4525.00	Amortization of Premium	(29,841.57)	(29,835.86)	
4528.00	Amortization - MAC	3,459.83	3,450.96	
5400.00	INSURANCE - MIP	59,698.00	60,874.00	
Subtotal : None		385,603.27	418,399.35	
Total [9545.1] Long-Term Interest: Nursing Facilities		385,603.27	418,399.35	
Group : [9550.0] Building Depreciation				
Subgroup : None				
4541.00	Depreciation - Building	350,108.00	350,108.00	
Subtotal : None		350,108.00	350,108.00	
Total [9550.0] Building Depreciation		350,108.00	350,108.00	
Group : [9560.8] Building Improvement Depreciation				
Subgroup : None				
4565.00	Depreciation - Building Improvements	42,982.00	42,982.00	
4568.00	Depreciation - Other Improvement	2,575.00	2,575.00	
Subtotal : None		45,557.00	45,557.00	
Total [9560.8] Building Improvement Depreciation		45,557.00	45,557.00	
Group : [9570.0] Equipment Depreciation				
Subgroup : None				
4570.00	Depreciation - Equipment	59,505.19	49,851.60	
Subtotal : None		59,505.19	49,851.60	
Total [9570.0] Equipment Depreciation		59,505.19	49,851.60	
Group : [9580.0] Insurance- Building, Building Improvement, and Equipment				
Subgroup : None				
4590.00	Insurance - Prop, Bldg & Equip	24,847.00	24,216.00	
Subtotal : None		24,847.00	24,216.00	

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		12/31/2022	12/31/2021
Total [9580.0] Insurance- Building, Building Improvement, and Equipment		24,847.00	24,216.00
Group : [9502.5] Other Operating Expenses			
Subgroup : None			
4301.00	License & Dues	500.00	500.00
4360.00	Accounting Other	19,453.88	17,534.15
4370.00	Legal	763.80	4,833.41
4374.00	Professional Services	4,200.00	0.00
4420.00	Insurance - Other	83,879.12	80,743.36
8025.00	State income tax	11,500.00	0.00
Subtotal : None		120,296.80	103,610.92
Total [9502.5] Other Operating Expenses		120,296.80	103,610.92
	Sum of Account Groups	0.00	0.00
	Net (Income) Loss	(124,341.57)	(110,449.81)

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