

Client: **A443035 - 84 Elm St., Inc.**  
Engagement: **MDMC 2022 - 84 Elm St, Inc. d/b/a Timothy Daniels House**  
Period Ending: **12/31/2022**  
Trial Balance: **T02-01 - Realty TB**  
Workpaper: **T::::02 - MCD REA-CR Groupings Report**

Account	Description	CAID	PP-1
		12/31/2022	12/31/2021
<b>Group : [1025.0] Cash &amp; Equivalents</b>			
<b>Subgroup : None</b>			
1011	Cash Checking	26,548.18	26,840.22
<b>Subtotal : None</b>		<b>26,548.18</b>	<b>26,840.22</b>
<b>Total [1025.0] Cash &amp; Equivalents</b>		<b>26,548.18</b>	<b>26,840.22</b>
<b>Group : [1300.0] Prepaid Expenses: Other Prepaid Expenses</b>			
<b>Subgroup : None</b>			
1300	Prepaid Expenses	23,685.86	22,981.64
<b>Subtotal : None</b>		<b>23,685.86</b>	<b>22,981.64</b>
<b>Total [1300.0] Prepaid Expenses: Other Prepaid Expenses</b>		<b>23,685.86</b>	<b>22,981.64</b>
<b>Group : [1311.0] Other Current Assets</b>			
<b>Subgroup : None</b>			
1040	Escrow - Repl. Reserve	226,582.38	208,507.93
1050	Escrow - Real Estate Tax	8,759.57	9,659.93
1054	Escrow - MIP	23,271.95	23,725.65
1055	Escrow - Prop Insurance	34,525.04	26,463.24
<b>Subtotal : None</b>		<b>293,138.94</b>	<b>268,356.75</b>
<b>Total [1311.0] Other Current Assets</b>		<b>293,138.94</b>	<b>268,356.75</b>
<b>Group : [1511.1] Land: Cost</b>			
<b>Subgroup : None</b>			
1510	Land	9,000.28	9,000.28
<b>Subtotal : None</b>		<b>9,000.28</b>	<b>9,000.28</b>
<b>Total [1511.1] Land: Cost</b>		<b>9,000.28</b>	<b>9,000.28</b>
<b>Group : [1521.1] Building: Cost</b>			
<b>Subgroup : None</b>			
1530	Building	2,053,970.75	2,053,970.75
<b>Subtotal : None</b>		<b>2,053,970.75</b>	<b>2,053,970.75</b>
<b>Total [1521.1] Building: Cost</b>		<b>2,053,970.75</b>	<b>2,053,970.75</b>
<b>Group : [1522.2] Building: Accum. Depr.</b>			
<b>Subgroup : None</b>			
1540	Accum Deprec - Building	(818,066.00)	(770,016.00)
<b>Subtotal : None</b>		<b>(818,066.00)</b>	<b>(770,016.00)</b>
<b>Total [1522.2] Building: Accum. Depr.</b>		<b>(818,066.00)</b>	<b>(770,016.00)</b>
<b>Group : [1611.1] Building Improvements: Cost</b>			
<b>Subgroup : None</b>			
1570	Building Improvements	3,895,523.11	3,895,523.11
<b>Subtotal : None</b>		<b>3,895,523.11</b>	<b>3,895,523.11</b>
<b>Total [1611.1] Building Improvements: Cost</b>		<b>3,895,523.11</b>	<b>3,895,523.11</b>
<b>Group : [1612.2] Building Improvements: Accum. Depr.</b>			
<b>Subgroup : None</b>			
1575	Accum Deprec Bldg Improv	(2,782,835.00)	(2,588,059.00)
<b>Subtotal : None</b>		<b>(2,782,835.00)</b>	<b>(2,588,059.00)</b>
<b>Total [1612.2] Building Improvements: Accum. Depr.</b>		<b>(2,782,835.00)</b>	<b>(2,588,059.00)</b>
<b>Group : [1631.1] Other Improvements: Cost</b>			
<b>Subgroup : None</b>			
1520	Land Improvements	4,900.00	4,900.00
1631	Other Improvements	148,225.01	148,225.01
<b>Subtotal : None</b>		<b>153,125.01</b>	<b>153,125.01</b>
<b>Total [1631.1] Other Improvements: Cost</b>		<b>153,125.01</b>	<b>153,125.01</b>
<b>Group : [1632.2] Other Improvements: Accum. Depr.</b>			
<b>Subgroup : None</b>			
1632	Accum Deprec - Other Improv	(148,225.00)	(148,225.00)
<b>Subtotal : None</b>		<b>(148,225.00)</b>	<b>(148,225.00)</b>
<b>Total [1632.2] Other Improvements: Accum. Depr.</b>		<b>(148,225.00)</b>	<b>(148,225.00)</b>
<b>Group : [1651.1] Equipment: Cost</b>			
<b>Subgroup : None</b>			
1650	Major Movable Equipment	219,742.94	219,742.94
1680	Improvements - Life Safety	49,098.65	49,098.65
<b>Subtotal : None</b>		<b>268,841.59</b>	<b>268,841.59</b>
<b>Total [1651.1] Equipment: Cost</b>		<b>268,841.59</b>	<b>268,841.59</b>
<b>Group : [1652.2] Equipment: Accum. Depr.</b>			
<b>Subgroup : None</b>			
1660	Accum Deprec - Equipment	(214,412.00)	(213,524.00)
1690	Accum Deprec - Improv Life Safety	(49,098.65)	(49,098.65)
<b>Subtotal : None</b>		<b>(263,510.65)</b>	<b>(262,622.65)</b>
<b>Total [1652.2] Equipment: Accum. Depr.</b>		<b>(263,510.65)</b>	<b>(262,622.65)</b>
<b>Group : [1975.1] Mortgage Acquisition Costs</b>			
<b>Subgroup : None</b>			
1980	Deferred Financing Fees	66,411.85	66,411.85
<b>Subtotal : None</b>		<b>66,411.85</b>	<b>66,411.85</b>
<b>Total [1975.1] Mortgage Acquisition Costs</b>		<b>66,411.85</b>	<b>66,411.85</b>
<b>Group : [1975.2] Accumulated Amort. of Mort. Acq. Costs</b>			
<b>Subgroup : None</b>			
1981	Accum Amortization - MAC	(20,330.81)	(17,906.55)
<b>Subtotal : None</b>		<b>(20,330.81)</b>	<b>(17,906.55)</b>
<b>Total [1975.2] Accumulated Amort. of Mort. Acq. Costs</b>		<b>(20,330.81)</b>	<b>(17,906.55)</b>
<b>Group : [2030.0] Accrued Expenses</b>			
<b>Subgroup : None</b>			
2270	Accrued Interest Payable	(19,867.00)	(20,291.00)
<b>Subtotal : None</b>		<b>(19,867.00)</b>	<b>(20,291.00)</b>
<b>Total [2030.0] Accrued Expenses</b>		<b>(19,867.00)</b>	<b>(20,291.00)</b>
<b>Group : [2160.0] Notes Payable: Due w/i 1 Year on Long-Term Debt</b>			
<b>Subgroup : None</b>			
2300	Current Maturities	(122,016.00)	(116,831.00)
<b>Subtotal : None</b>		<b>(122,016.00)</b>	<b>(116,831.00)</b>
<b>Total [2160.0] Notes Payable: Due w/i 1 Year on Long-Term Debt</b>		<b>(122,016.00)</b>	<b>(116,831.00)</b>
<b>Group : [2310.0] Mortgages</b>			
<b>Subgroup : None</b>			
2301	Long-Term Debt Offset	122,016.00	116,831.00
2310	1st Mortgage	(5,480,621.97)	(5,597,452.79)
<b>Subtotal : None</b>		<b>(5,358,605.97)</b>	<b>(5,480,621.79)</b>
<b>Total [2310.0] Mortgages</b>		<b>(5,358,605.97)</b>	<b>(5,480,621.79)</b>
<b>Group : [2520.0] Capital (Sole or Part)</b>			
<b>Subgroup : None</b>			
2541	Members Capital	2,640,922.79	2,517,684.42
<b>Subtotal : None</b>		<b>2,640,922.79</b>	<b>2,517,684.42</b>
<b>Total [2520.0] Capital (Sole or Part)</b>		<b>2,640,922.79</b>	<b>2,517,684.42</b>
<b>Group : [2545.0] Contributions</b>			
<b>Subgroup : None</b>			
2500	Capital Contribution - NHT	(28.00)	(28.00)
2502	Capital Contribution - MAT	(221.00)	(221.00)
2503	Capital Contribution - GMT	(288.00)	(288.00)
2504	Capital Contribution - PHT	(288.00)	(288.00)

4,048,648.12

(2,424.26)

116,830.82

Client: **A443035 - 84 Elm St., Inc.**  
Engagement: **MDMC 2022 - 84 Elm St, Inc. d/b/a Timothy Daniels House**  
Period Ending: **12/31/2022**  
Trial Balance: **T02-01 - Realty TB**  
Workpaper: **T::::02 - MCD REA-CR Groupings Report**

Account		Description	CAID	PP-1
			12/31/2022	12/31/2021
2505		Capital Contribution - DTA	(288.00)	(288.00)
2506		Capital Contribution - PBT	(288.00)	(288.00)
Subtotal : None			<u>(1,401.00)</u>	<u>(1,401.00)</u>
Total [2545.0] Contributions			<u>(1,401.00)</u>	<u>(1,401.00)</u>
Group : [3510.1]		Rental Income: Nursing Facilities		
Subgroup : None				
3000		Rental Income	(478,000.00)	(461,000.00)
Subtotal : None			<u>(478,000.00)</u>	<u>(461,000.00)</u>
Total [3510.1] Rental Income: Nursing Facilities			<u>(478,000.00)</u>	<u>(461,000.00)</u>
Group : [3530.0]		Other Income		
Subgroup : None				
3180		Interest Income	(74.45)	(67.75)
Subtotal : None			<u>(74.45)</u>	<u>(67.75)</u>
Total [3530.0] Other Income			<u>(74.45)</u>	<u>(67.75)</u>
Group : [9540.0]		Taxes, Real Estate		
Subgroup : None				
4510		Real Estate Taxes	24,018.48	24,306.63
Subtotal : None			<u>24,018.48</u>	<u>24,306.63</u>
Total [9540.0] Taxes, Real Estate			<u>24,018.48</u>	<u>24,306.63</u>
Group : [9545.1]		Long Term Debt: Nursing Facilities		
Subgroup : None				
4520		Interest - Long-term debt	240,754.14	245,737.53
4530		Mortgage Insurance Premium	30,437.24	31,067.23
4580		Amortization	2,424.26	2,410.25
Subtotal : None			<u>273,615.64</u>	<u>279,215.01</u>
Total [9545.1] Long Term Debt: Nursing Facilities			<u>273,615.64</u>	<u>279,215.01</u>
Group : [9550.0]		Building Depreciation		
Subgroup : None				
4540		Depreciation - Building	48,050.00	48,050.00
Subtotal : None			<u>48,050.00</u>	<u>48,050.00</u>
Total [9550.0] Building Depreciation			<u>48,050.00</u>	<u>48,050.00</u>
Group : [9560.8]		Building Improvement Depreciation		
Subgroup : None				
4560		Depreciation Bldg Impr	194,776.00	194,776.00
Subtotal : None			<u>194,776.00</u>	<u>194,776.00</u>
Total [9560.8] Building Improvement Depreciation			<u>194,776.00</u>	<u>194,776.00</u>
Group : [9570.0]		Equipment Depreciation		
Subgroup : None				
4570		Depreciation Major Mov	888.00	888.00
Subtotal : None			<u>888.00</u>	<u>888.00</u>
Total [9570.0] Equipment Depreciation			<u>888.00</u>	<u>888.00</u>
Group : [9580.0]		Insurance- Building, Building Improvement, and Equipment		
Subgroup : None				
4590		Property Insurance	13,325.00	12,048.00
Subtotal : None			<u>13,325.00</u>	<u>12,048.00</u>
Total [9580.0] Insurance- Building, Building Improvement, and Equipment			<u>13,325.00</u>	<u>12,048.00</u>
Group : [9502.5]		Other Operating Expense		
Subgroup : None				
4259		Miscellaneous	500.00	500.00
4591		Liability Insurance	22,122.56	20,500.04
4592		Umbrella Insurance	4,467.84	4,022.44
Subtotal : None			<u>27,090.40</u>	<u>25,022.48</u>
Total [9502.5] Other Operating Expense			<u>27,090.40</u>	<u>25,022.48</u>

Tickmarks

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