

Client: **A442984 - Aberjona Nursing Center, Inc.**  
Engagement: **MDMC 2023 - Aberjona Nursing Center, Inc.**  
Period Ending: **12/31/2023**  
Trial Balance: **T-01 - Realty TB**  
Workpaper: **T:::02 - MCD REA-CR Groupings Report**

Account	Description	CAID 12/31/2023	PP-1 12/31/2022
<b>Group : [1130.0] Rent Receivable</b>			
<b>Subgroup : None</b>			
13000	rent receivable	420,000.00	1,516,000.00
<b>Subtotal : None</b>		<b>420,000.00</b>	<b>1,516,000.00</b>
<b>Total [1130.0] Rent Receivable</b>		<b>420,000.00</b>	<b>1,516,000.00</b>
<b>Group : [1180.0] Loans Receivable: Affiliates/Related Parties</b>			
<b>Subgroup : None</b>			
18500	Due from Affiliates	1,360.00	0.00
<b>Subtotal : None</b>		<b>1,360.00</b>	<b>0.00</b>
<b>Total [1180.0] Loans Receivable: Affiliates/Related Parties</b>		<b>1,360.00</b>	<b>0.00</b>
<b>Group : [1300.0] Prepaid Expenses: Other Prepaid Expenses</b>			
<b>Subgroup : None</b>			
14000	Prepaid Expenses	5,333.33	5,333.33
<b>Subtotal : None</b>		<b>5,333.33</b>	<b>5,333.33</b>
<b>Total [1300.0] Prepaid Expenses: Other Prepaid Expenses</b>		<b>5,333.33</b>	<b>5,333.33</b>
<b>Group : [1511.1] Land: Cost</b>			
<b>Subgroup : None</b>			
15200	closing costs- property	130,809.35	130,809.35
<b>Subtotal : None</b>		<b>130,809.35</b>	<b>130,809.35</b>
<b>Total [1511.1] Land: Cost</b>		<b>130,809.35</b>	<b>130,809.35</b>
<b>Group : [1521.1] Building: Cost</b>			
<b>Subgroup : None</b>			
15100	Building	17,000,000.00	17,000,000.00
<b>Subtotal : None</b>		<b>17,000,000.00</b>	<b>17,000,000.00</b>
<b>Total [1521.1] Building: Cost</b>		<b>17,000,000.00</b>	<b>17,000,000.00</b>
<b>Group : [1522.2] Building: Accum. Depr.</b>			
<b>Subgroup : None</b>			
1522	A/D - Building	(1,470,965.10)	(735,482.55)
<b>Subtotal : None</b>		<b>(1,470,965.10)</b>	<b>(735,482.55)</b>
<b>Total [1522.2] Building: Accum. Depr.</b>		<b>(1,470,965.10)</b>	<b>(735,482.55)</b>
<b>Group : [1975.1] Mortgage Acquisition Costs</b>			
<b>Subgroup : None</b>			
16100	Loan costs	462,731.66	462,731.66
<b>Subtotal : None</b>		<b>462,731.66</b>	<b>462,731.66</b>
<b>Total [1975.1] Mortgage Acquisition Costs</b>		<b>462,731.66</b>	<b>462,731.66</b>
<b>Group : [1975.2] Accumulated Amort. of Mort. Acq. Costs</b>			
<b>Subgroup : None</b>			
1662	accum amort- loan costs	(308,488.00)	(154,244.00)
<b>Subtotal : None</b>		<b>(308,488.00)</b>	<b>(154,244.00)</b>
<b>Total [1975.2] Accumulated Amort. of Mort. Acq. Costs</b>		<b>(308,488.00)</b>	<b>(154,244.00)</b>
<b>Group : [1985.0] Other Deferred Charges &amp; Other Non-Current Assets</b>			
<b>Subgroup : None</b>			
15000	HUD Deposits	71,344.00	0.00

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Account	Description	CAID	PP-1
		12/31/2023	12/31/2022
16200	Leasing costs	11,039.46	11,039.46
1632	accumulated amort- leasing costs	(3,680.00)	(1,840.00)
<b>Subtotal : None</b>		<b>78,703.46</b>	<b>9,199.46</b>
<b>Total [1985.0] Other Deferred Charges &amp; Other Non-Current Assets</b>		<b>78,703.46</b>	<b>9,199.46</b>
<b>Group : [2030.0] Accrued Expenses</b>			
<b>Subgroup : None</b>			
25500	Accrued Interest Payable	(143,126.05)	0.00
<b>Subtotal : None</b>		<b>(143,126.05)</b>	<b>0.00</b>
<b>Total [2030.0] Accrued Expenses</b>		<b>(143,126.05)</b>	<b>0.00</b>
<b>Group : [2310.0] Mortgages</b>			
<b>Subgroup : None</b>			
26000	Loan- White Oak	(15,448,000.00)	(15,448,000.00)
<b>Subtotal : None</b>		<b>(15,448,000.00)</b>	<b>(15,448,000.00)</b>
<b>Total [2310.0] Mortgages</b>		<b>(15,448,000.00)</b>	<b>(15,448,000.00)</b>
<b>Group : [2330.0] Due Affiliates/Related Parties</b>			
<b>Subgroup : None</b>			
19999	DUE FROM RELATED PARTIES	1,431,909.64	(336,475.66)
28000	Partnership debt	(3,312,000.00)	(3,036,000.00)
<b>Subtotal : None</b>		<b>(1,880,090.36)</b>	<b>(3,372,475.66)</b>
<b>Total [2330.0] Due Affiliates/Related Parties</b>		<b>(1,880,090.36)</b>	<b>(3,372,475.66)</b>
<b>Group : [2520.0] Capital (Sole, Part or LLC)</b>			
<b>Subgroup : None</b>			
32000	Retained Earnings	586,128.41	6,951.60
<b>Subtotal : None</b>		<b>586,128.41</b>	<b>6,951.60</b>
<b>Total [2520.0] Capital (Sole, Part or LLC)</b>		<b>586,128.41</b>	<b>6,951.60</b>
<b>Group : [3510.1] Rental Income: Nursing Facility</b>			
<b>Subgroup : None</b>			
47400	Rental Income	(2,177,248.68)	(1,680,000.00)
<b>Subtotal : None</b>		<b>(2,177,248.68)</b>	<b>(1,680,000.00)</b>
<b>Total [3510.1] Rental Income: Nursing Facility</b>		<b>(2,177,248.68)</b>	<b>(1,680,000.00)</b>
<b>Group : [9545.1] Long Term Interest:: Nursing Facilities</b>			
<b>Subgroup : None</b>			
4525	Interest- White Oak	1,500,148.47	1,011,899.80
4580	Amortization MAC (DAIWA)	156,084.00	154,244.00
<b>Subtotal : None</b>		<b>1,656,232.47</b>	<b>1,166,143.80</b>
<b>Total [9545.1] Long Term Interest:: Nursing Facilities</b>		<b>1,656,232.47</b>	<b>1,166,143.80</b>
<b>Group : [9545.5] Interest on Working Capital</b>			
<b>Subgroup : None</b>			
4527	Interst- promissory note	276,000.00	276,000.00
<b>Subtotal : None</b>		<b>276,000.00</b>	<b>276,000.00</b>
<b>Total [9545.5] Interest on Working Capital</b>		<b>276,000.00</b>	<b>276,000.00</b>
<b>Group : [9550.0] Building Depreciation</b>			
<b>Subgroup : None</b>			
4540	Depreciation - Building	735,482.55	735,482.55

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Account	Description	CAID	PP-1
		12/31/2023	12/31/2022
<b>Subtotal : None</b>		<b>735,482.55</b>	<b>735,482.55</b>
<b>Total [9550.0] Building Depreciation</b>		<b>735,482.55</b>	<b>735,482.55</b>
<b>Group : [9570.0] Equipment Depreciation</b>			
<b>Subgroup : None</b>			
4570	Depreciation - Equipment	0.00	1,840.00
<b>Subtotal : None</b>		<b>0.00</b>	<b>1,840.00</b>
<b>Total [9570.0] Equipment Depreciation</b>		<b>0.00</b>	<b>1,840.00</b>
<b>Group : [9502.5] Other Operating Expenses</b>			
<b>Subgroup : None</b>			
60100	Asset Management fee	63,999.96	63,999.96
61000	Filing Fees	750.00	876.13
66700	Professional fees	10,387.00	14,834.37
<b>Subtotal : None</b>		<b>75,136.96</b>	<b>79,710.46</b>
<b>Total [9502.5] Other Operating Expenses</b>		<b>75,136.96</b>	<b>79,710.46</b>
<b>Sum of Account Groups</b>		<b>0.00</b>	<b>0.00</b>
<b>Net (Income) Loss</b>		<b>565,603.30</b>	<b>579,176.81</b>

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