

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:::01 - MCD REA-CR TB Report**

Account	Description	PP-1	FS	JE Ref #	CAIDJE	CAID
		12/31/2022	12/31/2023			12/31/2023
Group : [1] BALANCE SHEET						
Subgroup : None						
13000	rent receivable	1,516,000.00	420,000.00		0.00	420,000.00
14000	Prepaid Expenses	5,333.33	5,333.33		0.00	5,333.33
15000	HUD Deposits	0.00	71,344.00		0.00	71,344.00
15100	Building	17,000,000.00	17,000,000.00		0.00	17,000,000.00
15200	closing costs- property	130,809.35	130,809.35		0.00	130,809.35
1522	A/D - Building	(735,482.55)	(1,470,965.10)		0.00	(1,470,965.10)
16100	Loan costs	462,731.66	462,731.66		0.00	462,731.66
16200	Leasing costs	11,039.46	11,039.46		0.00	11,039.46
1632	accumulated amort- leasing costs	(1,840.00)	(3,680.00)		0.00	(3,680.00)
1662	accum amort- loan costs	(154,244.00)	(308,488.00)		0.00	(308,488.00)
18500	Due from Affiliates	0.00	1,360.00		0.00	1,360.00
19999	DUE FROM RELATED PARTIES	(336,475.66)	1,431,909.64		0.00	1,431,909.64
25500	Accrued Interest Payable	0.00	(143,126.05)		0.00	(143,126.05)
26000	Loan- White Oak	(15,448,000.00)	(15,448,000.00)		0.00	(15,448,000.00)
28000	Partnership debt	(3,036,000.00)	(3,312,000.00)		0.00	(3,312,000.00)
32000	Retained Earnings	6,951.60	586,128.41		0.00	586,128.41
Subtotal : None		(579,176.81)	(565,603.30)		0.00	(565,603.30)
Total [1] BALANCE SHEET		(579,176.81)	(565,603.30)		0.00	(565,603.30)
Group : [2] INCOME STATEMENT						
Subgroup : None						
4525	Interest- White Oak	1,011,899.80	1,500,148.47		0.00	1,500,148.47
4527	Interst- promissory note	276,000.00	276,000.00		0.00	276,000.00
4540	Depreciation - Building	735,482.55	735,482.55		0.00	735,482.55
4570	Depreciation - Equipment	1,840.00	0.00		0.00	0.00
4580	Amortization MAC (DAIWA)	154,244.00	156,084.00		0.00	156,084.00
47400	Rental Income	(1,680,000.00)	(2,177,248.68)		0.00	(2,177,248.68)
60100	Asset Management fee	63,999.96	63,999.96		0.00	63,999.96
61000	Filing Fees	876.13	750.00		0.00	750.00
66700	Professional fees	14,834.37	10,387.00		0.00	10,387.00
Subtotal : None		579,176.81	565,603.30		0.00	565,603.30
Total [2] INCOME STATEMENT		579,176.81	565,603.30		0.00	565,603.30

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}	