

Client: **A258826 - Crystal Rehab & Nursing LLC**
Engagement: **MDMC 2023 - Brookside Rehabilitation Center**
Period Ending: **12/31/2023**
Trial Balance: **Realty TB**
Workpaper: **T:::02 - MCD REA-CR Groupings Report**

Account	Description	MCAID 12/31/2023	1st PP-Mcaid 12/31/2022
Group : [1025.0]	Cash & Equivalents		
Subgroup : None			
1099.10	Cash - CIBC Operating	35,334.50	269,454.00
Subtotal : None		35,334.50	269,454.00
Total [1025.0]	Cash & Equivalents	35,334.50	269,454.00
Group : [1180.0]	Loans Receivable: Affiliates/Related Parties		
Subgroup : None			
1190	Due From Operations	0.00	413,575.00
1295	Due From Tenant	884,202.47	0.00
2501	EL Pontiac LLC Pref	0.00	1,120,590.00
2502	Pontiac Realty Investors Pref	0.00	1,923,410.00
Subtotal : None		884,202.47	3,457,575.00
Total [1180.0]	Loans Receivable: Affiliates/Related P	884,202.47	3,457,575.00
Group : [1311.0]	Other Current Assets		
Subgroup : None			
1099.12	Cash - CIBC Capex	24,254.48	635,110.00
1099.13	Cash - Brookside Reserve	28,128.72	0.00
Subtotal : None		52,383.20	635,110.00
Total [1311.0]	Other Current Assets	52,383.20	635,110.00
Group : [1511.1]	Land: Cost		
Subgroup : None			
1505	Land	131,562.80	131,563.00
Subtotal : None		131,562.80	131,563.00
Total [1511.1]	Land: Cost	131,562.80	131,563.00
Group : [1521.1]	Building: Cost		
Subgroup : None			
1510	Building	1,184,065.20	1,184,065.00
Subtotal : None		1,184,065.20	1,184,065.00
Total [1521.1]	Building: Cost	1,184,065.20	1,184,065.00
Group : [1522.2]	Building: Accum. Depr.		
Subgroup : None			
1610	Accum Depreciation building (27yrs)	(260,117.25)	(174,011.00)
Subtotal : None		(260,117.25)	(174,011.00)
Total [1522.2]	Building: Accum. Depr.	(260,117.25)	(174,011.00)
Group : [1651.1]	Equipment: Cost		
Subgroup : None			
1520	FF&E	270,000.00	270,000.00
Subtotal : None		270,000.00	270,000.00
Total [1651.1]	Equipment: Cost	270,000.00	270,000.00
Group : [1652.2]	Equipment: Accum. Depr.		
Subgroup : None			
1620	Accum Depreciation FFE (5yrs)	(270,000.00)	(313,053.00)
Subtotal : None		(270,000.00)	(313,053.00)
Total [1652.2]	Equipment: Accum. Depr.	(270,000.00)	(313,053.00)
Group : [1975.1]	Mortgage Acquisition Costs		
Subgroup : None			
1555	Loan Costs	15,599.36	15,599.00
Subtotal : None		15,599.36	15,599.00
Total [1975.1]	Mortgage Acquisition Costs	15,599.36	15,599.00
Group : [1985.0]	Other Deferred Charges and Other Non-Current Assets		

Subgroup : None			
1900	Goodwill	394,445.00	394,445.00
1976	Start-up Costs	(40,672.00)	(40,672.00)
Subtotal : None		353,773.00	353,773.00
Total [1985.0]		353,773.00	353,773.00
Group : [2310.0]			
Subgroup : None			
2320	CIBC Mortgage 4M	(3,047,167.42)	(3,646,197.00)
Subtotal : None		(3,047,167.42)	(3,646,197.00)
Total [2310.0]		(3,047,167.42)	(3,646,197.00)
Group : [2330.0]			
Subgroup : None			
2500	EL Pontiac LLC Capital	0.00	(348,750.00)
2536	Due to related party	(3,142.62)	0.00
2820	Pontiac Realty Investors Capital	(900,000.00)	(551,250.00)
Subtotal : None		(903,142.62)	(900,000.00)
Total [2330.0]		(903,142.62)	(900,000.00)
Group : [2520.0]			
Subgroup : None			
2550	Retained Earnings	(1,270,063.44)	(996,566.00)
2810	Distributions	3,044,000.00	0.00
Subtotal : None		1,773,936.56	(996,566.00)
Total [2520.0]		1,773,936.56	(996,566.00)
Group : [3510.1]			
Subgroup : None			
3120	Rent	(548,349.38)	(529,284.00)
Subtotal : None		(548,349.38)	(529,284.00)
Total [3510.1]		(548,349.38)	(529,284.00)
Group : [3530.0]			
Subgroup : None			
3130	Interest Income	(2,212.12)	(7,345.00)
Subtotal : None		(2,212.12)	(7,345.00)
Total [3530.0]		(2,212.12)	(7,345.00)
Group : [9545.1]			
Subgroup : None			
9540	Interest	287,078.70	209,847.00
Subtotal : None		287,078.70	209,847.00
Total [9545.1]		287,078.70	209,847.00
Group : [9550.0]			
Subgroup : None			
9550	Depreciation Expense:Building	43,053.00	39,465.00
Subtotal : None		43,053.00	39,465.00
Total [9550.0]		43,053.00	39,465.00
Group : [9502.5]			
Subgroup : None			
9600	Bank Charges	0.00	5.00
Subtotal : None		0.00	5.00
Total [9502.5]		0.00	5.00
NET (INCOME) LOSS		(220,429.80)	(287,312.00)
Sum of Account Groups		0.00	0.00

Tickmarks

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