

Client: **A443493 - 135 Benton Drive Operating Company, LLC-Redstone**  
Engagement: **MD 2023 - Care One at Redstone**  
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	1st PP 12/31/2022
<b>Group : [1025.0] Cash &amp; Equivalents</b>			
<b>Subgroup : None</b>			
10010	Cash - Lockbox	97,200.57	121,842.97
<b>Subtotal : None</b>		<b>97,200.57</b>	<b>121,842.97</b>
<b>Total [1025.0] Cash &amp; Equivalents</b>		<b>97,200.57</b>	<b>121,842.97</b>
<b>Group : [1180.0] Loans Receivable: Affiliates/Related Parties</b>			
<b>Subgroup : None</b>			
12550	Other Receivable - Related Party	94,979.79	111,698.28
<b>Subtotal : None</b>		<b>94,979.79</b>	<b>111,698.28</b>
<b>Total [1180.0] Loans Receivable: Affiliates/Related Parties</b>		<b>94,979.79</b>	<b>111,698.28</b>
<b>Group : [1280.0] Prepaid Expenses: Prepaid Insurance</b>			
<b>Subgroup : None</b>			
13010	Prepaid Property Insurance	16,570.64	11,145.86
13040	Prepaid Other Insurance	9,168.63	9,411.83
<b>Subtotal : None</b>		<b>25,739.27</b>	<b>20,557.69</b>
<b>Total [1280.0] Prepaid Expenses: Prepaid Insurance</b>		<b>25,739.27</b>	<b>20,557.69</b>
<b>Group : [1311.0] Other Current Assets</b>			
<b>Subgroup : None</b>			
10230	Escrows - Real Estate Tax	54,324.87	80,261.89
10240	Escrows - Property Insurance	28,507.50	17,104.50
10250	Escrows - Repair & Replacement Costs	1,247,265.64	1,044,724.21
10260	Escrows - PMI	46,261.92	43,402.95
15116	ARF Clearing	2,544.69	3,688.48
<b>Subtotal : None</b>		<b>1,378,904.62</b>	<b>1,189,182.03</b>
<b>Total [1311.0] Other Current Assets</b>		<b>1,378,904.62</b>	<b>1,189,182.03</b>
<b>Group : [1511.1] Land: Cost</b>			
<b>Subgroup : None</b>			
15100	Land	846,500.00	846,500.00
<b>Subtotal : None</b>		<b>846,500.00</b>	<b>846,500.00</b>
<b>Total [1511.1] Land: Cost</b>		<b>846,500.00</b>	<b>846,500.00</b>
<b>Group : [1521.1] Building: Cost</b>			
<b>Subgroup : None</b>			
15110	Building	12,294,994.81	12,294,994.81
<b>Subtotal : None</b>		<b>12,294,994.81</b>	<b>12,294,994.81</b>
<b>Total [1521.1] Building: Cost</b>		<b>12,294,994.81</b>	<b>12,294,994.81</b>
<b>Group : [1522.2] Building: Accum. Depr.</b>			
<b>Subgroup : None</b>			
15210	Accum Depr - Building	(6,992,778.23)	(6,685,403.39)
<b>Subtotal : None</b>		<b>(6,992,778.23)</b>	<b>(6,685,403.39)</b>
<b>Total [1522.2] Building: Accum. Depr.</b>		<b>(6,992,778.23)</b>	<b>(6,685,403.39)</b>
<b>Group : [1611.1] Building Improvements: Cost</b>			
<b>Subgroup : None</b>			
15115	Building Improvements	2,401,688.96	2,375,564.26
15125	Flooring & Renovations	402,747.30	402,747.30
<b>Subtotal : None</b>		<b>2,804,436.26</b>	<b>2,778,311.56</b>
<b>Total [1611.1] Building Improvements: Cost</b>		<b>2,804,436.26</b>	<b>2,778,311.56</b>
<b>Group : [1612.2] Building Improvements: Accum. Depr.</b>			

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Account	Description	Caid 12/31/2023	1st PP 12/31/2022
<b>Subgroup : None</b>			
15215	Accum Depr - Building Improvements	(1,443,944.13)	(1,347,984.21)
15225	Accum Depr - Flooring & Renovations	(185,479.94)	(158,662.94)
<b>Subtotal : None</b>		<b>(1,629,424.07)</b>	<b>(1,506,647.15)</b>
<b>Total [1612.2] Building Improvements: Accum. Depr.</b>		<b>(1,629,424.07)</b>	<b>(1,506,647.15)</b>
<b>Group : [1631.1] Other Improvements: Cost</b>			
<b>Subgroup : None</b>			
15105	Land Improvements	84,055.98	84,055.98
<b>Subtotal : None</b>		<b>84,055.98</b>	<b>84,055.98</b>
<b>Total [1631.1] Other Improvements: Cost</b>		<b>84,055.98</b>	<b>84,055.98</b>
<b>Group : [1632.2] Other Improvements: Accum. Depr.</b>			
<b>Subgroup : None</b>			
15205	Accum Depr - Land Improvements	(21,869.39)	(19,288.19)
<b>Subtotal : None</b>		<b>(21,869.39)</b>	<b>(19,288.19)</b>
<b>Total [1632.2] Other Improvements: Accum. Depr.</b>		<b>(21,869.39)</b>	<b>(19,288.19)</b>
<b>Group : [1651.1] Equipment: Cost</b>			
<b>Subgroup : None</b>			
15130	Furniture & Fixtures	882,620.75	866,597.75
15140	Equipment - Movable	784,558.31	775,798.11
15141	Equipment - Fixed	1,102,398.60	1,003,130.70
15150	Computer Hardware	237,209.47	237,209.47
<b>Subtotal : None</b>		<b>3,006,787.13</b>	<b>2,882,736.03</b>
<b>Total [1651.1] Equipment: Cost</b>		<b>3,006,787.13</b>	<b>2,882,736.03</b>
<b>Group : [1652.2] Equipment: Accum. Depr.</b>			
<b>Subgroup : None</b>			
15230	Accum Depr - Furniture & Fixtures	(860,164.18)	(853,300.12)
15240	Accum Depr - Equipment - Movable	(597,885.10)	(546,155.48)
15241	Accum Depr - Equipment - Fixed	(910,150.28)	(875,313.16)
15250	Accum Depr - Computer Hardware	(234,757.85)	(229,630.07)
<b>Subtotal : None</b>		<b>(2,602,957.41)</b>	<b>(2,504,398.83)</b>
<b>Total [1652.2] Equipment: Accum. Depr.</b>		<b>(2,602,957.41)</b>	<b>(2,504,398.83)</b>
<b>Group : [1710.1] Software: Cost</b>			
<b>Subgroup : None</b>			
15151	Computer Software	715.16	715.16
<b>Subtotal : None</b>		<b>715.16</b>	<b>715.16</b>
<b>Total [1710.1] Software: Cost</b>		<b>715.16</b>	<b>715.16</b>
<b>Group : [1710.2] Software: Accum. Depr.</b>			
<b>Subgroup : None</b>			
15251	Accum Depr - Computer Software	(715.16)	(715.16)
<b>Subtotal : None</b>		<b>(715.16)</b>	<b>(715.16)</b>
<b>Total [1710.2] Software: Accum. Depr.</b>		<b>(715.16)</b>	<b>(715.16)</b>
<b>Group : [1975.1] Mortgage Acquisition Costs</b>			
<b>Subgroup : None</b>			
16050	Financing Cost	335,701.86	335,701.86
<b>Subtotal : None</b>		<b>335,701.86</b>	<b>335,701.86</b>
<b>Total [1975.1] Mortgage Acquisition Costs</b>		<b>335,701.86</b>	<b>335,701.86</b>
<b>Group : [1975.2] Accumulated Amort. of Mort. Acq. Costs</b>			
<b>Subgroup : None</b>			

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Workpaper: **T:::02 - MCD REA CR Groupings Report**

Account	Description	Caid	1st PP
		12/31/2023	12/31/2022
16055	Accum Amort - Financing Cost	(103,773.39)	(93,725.91)
<b>Subtotal : None</b>		<b>(103,773.39)</b>	<b>(93,725.91)</b>
<b>Total [1975.2] Accumulated Amort. of Mort. Acq. Costs</b>		<b>(103,773.39)</b>	<b>(93,725.91)</b>
<b>Group : [1979.0] Construction in Progress</b>			
<b>Subgroup : None</b>			
15195	Construction in Progress	17,020.00	17,020.00
<b>Subtotal : None</b>		<b>17,020.00</b>	<b>17,020.00</b>
<b>Total [1979.0] Construction in Progress</b>		<b>17,020.00</b>	<b>17,020.00</b>
<b>Group : [2020.0] Trade Payables</b>			
<b>Subgroup : None</b>			
20000	AP - Trade	(39,482.44)	(4,500.00)
<b>Subtotal : None</b>		<b>(39,482.44)</b>	<b>(4,500.00)</b>
<b>Total [2020.0] Trade Payables</b>		<b>(39,482.44)</b>	<b>(4,500.00)</b>
<b>Group : [2030.0] Accrued Expenses</b>			
<b>Subgroup : None</b>			
20020	AP - General Accruals	0.00	(2,250.00)
21020	Accrued Interest - Third Party	(28,307.53)	(29,176.89)
21035	Accrued Property Insurance	(10,874.81)	(5,605.91)
<b>Subtotal : None</b>		<b>(39,182.34)</b>	<b>(37,032.80)</b>
<b>Total [2030.0] Accrued Expenses</b>		<b>(39,182.34)</b>	<b>(37,032.80)</b>
<b>Group : [2110.0] Notes Payable: Officer, Owner, or Related Parties</b>			
<b>Subgroup : None</b>			
20030	AP - Related Party	(1,139.27)	325.91
21021	Accrued Interest - Related Party	(3,662,012.47)	(3,675,343.19)
23000	Due to / from Affiliates	(2.00)	(2.00)
25670	Partners Note	(673,053.00)	(673,053.00)
<b>Subtotal : None</b>		<b>(4,336,206.74)</b>	<b>(4,348,072.28)</b>
<b>Total [2110.0] Notes Payable: Officer, Owner, or Related Parties</b>		<b>(4,336,206.74)</b>	<b>(4,348,072.28)</b>
<b>Group : [2310.0] Mortgages</b>			
<b>Subgroup : None</b>			
25145	Mortgage Payable - Current Portion	(341,765.56)	(331,184.56)
25645	Mortgage Payable - Long Term Portion	(10,442,056.66)	(10,783,822.68)
<b>Subtotal : None</b>		<b>(10,783,822.22)</b>	<b>(11,115,007.24)</b>
<b>Total [2310.0] Mortgages</b>		<b>(10,783,822.22)</b>	<b>(11,115,007.24)</b>
<b>Group : [2650.0] Retained Earnings (Corp)</b>			
<b>Subgroup : None</b>			
30060	Retained Earnings	5,631,474.58	5,758,101.99
<b>Subtotal : None</b>		<b>5,631,474.58</b>	<b>5,758,101.99</b>
<b>Total [2650.0] Retained Earnings (Corp)</b>		<b>5,631,474.58</b>	<b>5,758,101.99</b>
<b>Group : [3510.1] Rental Income: Nursing Facility</b>			
<b>Subgroup : None</b>			
46005	Rental Income - Related Party	(1,263,038.91)	(1,346,631.36)
<b>Subtotal : None</b>		<b>(1,263,038.91)</b>	<b>(1,346,631.36)</b>
<b>Total [3510.1] Rental Income: Nursing Facility</b>		<b>(1,263,038.91)</b>	<b>(1,346,631.36)</b>
<b>Group : [3530.0] Other Income</b>			
<b>Subgroup : None</b>			
87500	Interest Income	(6,541.47)	(1,323.94)
<b>Subtotal : None</b>		<b>(6,541.47)</b>	<b>(1,323.94)</b>

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Account	Description	Caid	1st PP
		12/31/2023	12/31/2022
<b>Total [3530.0] Other Income</b>		<b>(6,541.47)</b>	<b>(1,323.94)</b>
<b>Group : [9540.0] Taxes, Real Estate</b>			
<b>Subgroup : None</b>			
63400	Real Estate Tax Expense - Third Party	157,666.26	162,538.46
<b>Subtotal : None</b>		<b>157,666.26</b>	<b>162,538.46</b>
<b>Total [9540.0] Taxes, Real Estate</b>		<b>157,666.26</b>	<b>162,538.46</b>
<b>Group : [9545.1] Long-Term Interst: Nursing Facilities</b>			
<b>Subgroup : None</b>			
63275	Other Insurance Expense	55,254.83	56,703.78
86055	Amortization - Deferred Financing Cost	10,047.48	13,682.74
87010	Interest Expense - Mortgages	344,499.02	354,782.45
<b>Subtotal : None</b>		<b>409,801.33</b>	<b>425,168.97</b>
<b>Total [9545.1] Long-Term Interst: Nursing Facilities</b>		<b>409,801.33</b>	<b>425,168.97</b>
<b>Group : [9550.0] Building Depreciation</b>			
<b>Subgroup : None</b>			
85210	Depreciation - Building	307,374.84	307,374.87
<b>Subtotal : None</b>		<b>307,374.84</b>	<b>307,374.87</b>
<b>Total [9550.0] Building Depreciation</b>		<b>307,374.84</b>	<b>307,374.87</b>
<b>Group : [9560.8] Building Improvement Depreciation</b>			
<b>Subgroup : None</b>			
85205	Depreciation - Land Improvements	2,581.20	2,581.32
85215	Depreciation - Building Improvements	96,234.96	95,236.90
85225	Depreciation -+ Flooring & Renovations	26,817.00	26,817.02
<b>Subtotal : None</b>		<b>125,633.16</b>	<b>124,635.24</b>
<b>Total [9560.8] Building Improvement Depreciation</b>		<b>125,633.16</b>	<b>124,635.24</b>
<b>Group : [9570.0] Equipment Depreciation</b>			
<b>Subgroup : None</b>			
85230	Depreciation - Furniture & Fixtures	6,864.06	9,438.60
85240	Depreciation - Movable	51,729.62	57,679.65
85241	Depreciation - Fixed	34,562.08	34,439.86
85250	Depreciation - Computer Hardware	5,127.78	5,389.51
<b>Subtotal : None</b>		<b>98,283.54</b>	<b>106,947.62</b>
<b>Total [9570.0] Equipment Depreciation</b>		<b>98,283.54</b>	<b>106,947.62</b>
<b>Group : [9580.0] Insurance- Building, Building Improvement, and Equipment</b>			
<b>Subgroup : None</b>			
63271	Property Insurance - Third Party	27,716.58	16,847.37
<b>Subtotal : None</b>		<b>27,716.58</b>	<b>16,847.37</b>
<b>Total [9580.0] Insurance- Building, Building Improvement, and Equipment</b>		<b>27,716.58</b>	<b>16,847.37</b>
<b>Group : [9502.5] Other Operating Expenses</b>			
<b>Subgroup : None</b>			
63065	Accounting	7,041.67	10,510.00
63415	Annual Report Fees	459.00	0.00
87020	Interest Expense - Related Party	67,305.36	67,305.36
<b>Subtotal : None</b>		<b>74,806.03</b>	<b>77,815.36</b>
<b>Total [9502.5] Other Operating Expenses</b>		<b>74,806.03</b>	<b>77,815.36</b>
<b>Sum of Account Groups</b>		<b>78,664.78</b>	<b>41,532.80</b>

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Account	Description	Caid	1st PP
		12/31/2023	12/31/2022
	Net (Income) Loss	(68,298.64)	(126,627.41)

Tickmarks

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