

Client: **A420375 - Amherst Nursing Home, Inc.**  
Engagement: **MDMC 2023 - Amherst Nursing Home**  
Period Ending: **12/31/2023**  
Trial Balance: **T-02 - Realty TB**  
Workpaper: **T:::02 - MCD REA-CR Groupings Report**

Account	Description	CAID 12/31/2023	1st PP - CAID 12/31/2022
<b>Group : [1025.0] Cash &amp; Equivalents</b>			
<b>Subgroup : None</b>			
1010	Leader Bank RE ACC	0.00	74,151.60
1010.0551	Cash Operating- Amherst Realty	73,964.19	0.00
<b>Subtotal : None</b>		<b>73,964.19</b>	<b>74,151.60</b>
<b>Total [1025.0] Cash &amp; Equivalents</b>		<b>73,964.19</b>	<b>74,151.60</b>
<b>Group : [1160.0] Loans Receivable: Officers/Owners</b>			
<b>Subgroup : None</b>			
2204.4000	Shareholder Loan	1,347,634.00	0.00
<b>Subtotal : None</b>		<b>1,347,634.00</b>	<b>0.00</b>
<b>Total [1160.0] Loans Receivable: Officers/Owners</b>		<b>1,347,634.00</b>	<b>0.00</b>
<b>Group : [1180.0] Loans Receivable: Affiliates/Related Parties</b>			
<b>Subgroup : None</b>			
1015	Amherst Home	0.00	1,330,000.00
<b>Subtotal : None</b>		<b>0.00</b>	<b>1,330,000.00</b>
<b>Total [1180.0] Loans Receivable: Affiliates/Related Parties</b>		<b>0.00</b>	<b>1,330,000.00</b>
<b>Group : [1311.0] Other Current Assets</b>			
<b>Subgroup : None</b>			
1420.0005	Tax Escrow	31,060.13	0.00
1700	escrow	0.00	32,084.94
2020	Escrow- Real Estate Tax	0.00	1,063.37
<b>Subtotal : None</b>		<b>31,060.13</b>	<b>33,148.31</b>
<b>Total [1311.0] Other Current Assets</b>		<b>31,060.13</b>	<b>33,148.31</b>
<b>Group : [1511.1] Land: Cost</b>			
<b>Subgroup : None</b>			
1500	Land	0.00	1,127,502.00
1510.0000	Land	1,127,502.00	0.00
<b>Subtotal : None</b>		<b>1,127,502.00</b>	<b>1,127,502.00</b>
<b>Total [1511.1] Land: Cost</b>		<b>1,127,502.00</b>	<b>1,127,502.00</b>
<b>Group : [1521.1] Building: Cost</b>			
<b>Subgroup : None</b>			
1530.0000	Buildings	11,872,498.00	0.00
1600	Building and Improvements	0.00	11,872,498.00
<b>Subtotal : None</b>		<b>11,872,498.00</b>	<b>11,872,498.00</b>
<b>Total [1521.1] Building: Cost</b>		<b>11,872,498.00</b>	<b>11,872,498.00</b>
<b>Group : [1522.2] Building: Accum. Depr.</b>			
<b>Subgroup : None</b>			
1630.0000	Accum Deprec. Building	(4,637,871.50)	0.00
1650	Accumulated dep	0.00	(2,127,153.00)
<b>Subtotal : None</b>		<b>(4,637,871.50)</b>	<b>(2,127,153.00)</b>
<b>Total [1522.2] Building: Accum. Depr.</b>		<b>(4,637,871.50)</b>	<b>(2,127,153.00)</b>
<b>Group : [2120.0] Notes Payable: Subsidiaries and Affiliates</b>			
<b>Subgroup : None</b>			
2025	LE David	0.00	(991.00)
2026	LE-Eva Hillman FLP	0.00	(103.03)
2204.4001	Shareholder Loan- David	(991.00)	0.00
2204.4002	Shareholder Loan- Eva Hilman	(103.00)	0.00
<b>Subtotal : None</b>		<b>(1,094.00)</b>	<b>(1,094.03)</b>
<b>Total [2120.0] Notes Payable: Subsidiaries and Affiliates</b>		<b>(1,094.00)</b>	<b>(1,094.03)</b>
<b>Group : [2230.0] Other Current Liabilities</b>			
<b>Subgroup : None</b>			
2040	Other Current iabilities	0.00	(981,000.00)
<b>Subtotal : None</b>		<b>0.00</b>	<b>(981,000.00)</b>
<b>Total [2230.0] Other Current Liabilities</b>		<b>0.00</b>	<b>(981,000.00)</b>
<b>Group : [2310.0] Mortgages</b>			
<b>Subgroup : None</b>			
2035	Leader Bank Loan	0.00	(9,653,074.54)
2600.0000	Mortgage Payable	(9,321,643.76)	0.00
<b>Subtotal : None</b>		<b>(9,321,643.76)</b>	<b>(9,653,074.54)</b>
<b>Total [2310.0] Mortgages</b>		<b>(9,321,643.76)</b>	<b>(9,653,074.54)</b>
<b>Group : [2330.0] Due Affiliates / Related Parties</b>			
<b>Subgroup : None</b>			
2204.5001	Due To/From Amherst	(982,974.40)	0.00
<b>Subtotal : None</b>		<b>(982,974.40)</b>	<b>0.00</b>
<b>Total [2330.0] Due Affiliates / Related Parties</b>		<b>(982,974.40)</b>	<b>0.00</b>
<b>Group : [2520.0] Capital (Sole or Part)</b>			

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Account	Description	CAID	1st PP - CAID
		12/31/2023	12/31/2022
<b>Subgroup : None</b>			
2803.0000	Retained Earnings	(1,513,884.00)	0.00
3000	members equity	0.00	(2,048,093.09)
<b>Subtotal : None</b>		<b>(1,513,884.00)</b>	<b>(2,048,093.09)</b>
<b>Total [2520.0] Capital (Sole or Part)</b>		<b>(1,513,884.00)</b>	<b>(2,048,093.09)</b>
<b>Group : [2540.0] Partnership Drawings (Part)</b>			
<b>Subgroup : None</b>			
2545	Deawings	0.00	1,990,000.00
2902.0000	Capital Contributions/Distributions- David Simha	650,000.00	0.00
2905.0000	Capital Contributions/Distributions- Shimon Lefkowitz	650,000.00	0.00
2917.0000	Capital Contributions/Distributions- E Hilman Family LLP	1,300,000.00	0.00
<b>Subtotal : None</b>		<b>2,600,000.00</b>	<b>1,990,000.00</b>
<b>Total [2540.0] Partnership Drawings (Part)</b>		<b>2,600,000.00</b>	<b>1,990,000.00</b>
<b>Group : [3510.1] Rental Income: Nursing Facilities</b>			
<b>Subgroup : None</b>			
3508.0000	Rental Income	(1,352,966.16)	0.00
4000	rental income	0.00	(2,469,836.64)
5095	Property Taxes	0.00	120,263.97
<b>Subtotal : None</b>		<b>(1,352,966.16)</b>	<b>(2,349,572.67)</b>
<b>Total [3510.1] Rental Income: Nursing Facilities</b>		<b>(1,352,966.16)</b>	<b>(2,349,572.67)</b>
<b>Group : [9545.1] Long Term Interest: Nursing Facilities</b>			
<b>Subgroup : None</b>			
5000	interest expense	0.00	435,875.42
8401.0000	Mortgage Interest	421,535.38	0.00
<b>Subtotal : None</b>		<b>421,535.38</b>	<b>435,875.42</b>
<b>Total [9545.1] Long Term Interest: Nursing Facilities</b>		<b>421,535.38</b>	<b>435,875.42</b>
<b>Group : [9550.0] Building Depreciation</b>			
<b>Subgroup : None</b>			
5100	depreciation	0.00	296,812.00
8815.0000	Depreciation Building	331,990.50	0.00
<b>Subtotal : None</b>		<b>331,990.50</b>	<b>296,812.00</b>
<b>Total [9550.0] Building Depreciation</b>		<b>331,990.50</b>	<b>296,812.00</b>
<b>Group : [9502.5] Other Operating Expenses</b>			
<b>Subgroup : None</b>			
7130.0000	Accounting Fees	4,250.00	0.00
9490.0000	Miscellaneous Expenses	(0.38)	0.00
<b>Subtotal : None</b>		<b>4,249.62</b>	<b>0.00</b>
<b>Total [9502.5] Other Operating Expenses</b>		<b>4,249.62</b>	<b>0.00</b>
<b>Sum of Account Groups</b>		<b>0.00</b>	<b>0.00</b>
<b>Net (Income) Loss</b>		<b>(595,190.66)</b>	<b>(1,616,885.25)</b>

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