

Client: **A285185 - Bane Hancock Park LLC**
Engagement: **MDMC 2023 - Bane Hancock Park LLC**
Period Ending: **12/31/2023**
Trial Balance: **T-01 - Realty TB**
Workpaper: **T:::02 - MCD REA-CR Groupings Report**

Account	Description	Other 12/31/2023	1st PP Mcaid 12/31/2022
Group : [1025.0] Cash & Equivalents			
Subgroup : None			
100020	Operating Secondary Acct.	769,713.32	517,024.32
Subtotal : None		769,713.32	517,024.32
Total [1025.0] Cash & Equivalents		769,713.32	517,024.32
Group : [1120.0] Accounts Receivable			
Subgroup : None			
110010	A/R - Auto	0.00	69,025.18
110090	A/R - Trade - Other	0.00	872.68
Subtotal : None		0.00	69,897.86
Total [1120.0] Accounts Receivable		0.00	69,897.86
Group : [1280.0] Prepaid Expenses: Prepaid Insurance			
Subgroup : None			
121010	Prepaid Insurance	14,167.26	11,331.28
Subtotal : None		14,167.26	11,331.28
Total [1280.0] Prepaid Expenses: Prepaid Insurance		14,167.26	11,331.28
Group : [1300.0] Prepaid Expenses: Other Prepaid Expenses			
Subgroup : None			
121090	Prepaid Expenses - Other	24,534.91	25,319.59
Subtotal : None		24,534.91	25,319.59
Total [1300.0] Prepaid Expenses: Other Prepaid Expenses		24,534.91	25,319.59
Group : [1311.0] Other Current Assets			
Subgroup : None			
115010	Virtual Card Due To/Due From	(44,300.00)	(25,400.00)
132920	Reserve - Property Taxes	83,305.30	66,712.80
132924	Reserve - Insurance	57,676.19	27,575.76
132942	Reserve - Capital Replacement	679,806.21	659,477.62
132990	Reserve - Miscellaneous	49,069.92	54,013.75
192010	FASB 13 St. Line Rent Receiv	1,547,843.38	1,466,876.37
196210	Lease Comm - FAS 141	2,889,587.24	2,889,587.24
196250	A/A - Lease Comm-FAS 141	(1,411,957.44)	(1,214,940.12)
270050	Below Market Debt FAS 141	2,067,136.12	2,067,136.12
270055	A/A Below Market Debt FAS 141	(518,992.32)	(446,705.40)
Subtotal : None		5,399,174.60	5,544,334.14
Total [1311.0] Other Current Assets		5,399,174.60	5,544,334.14
Group : [1511.1] Land: Cost			
Subgroup : None			
150100	Land	3,536,965.37	3,536,965.37
Subtotal : None		3,536,965.37	3,536,965.37
Total [1511.1] Land: Cost		3,536,965.37	3,536,965.37
Group : [1521.1] Building: Cost			
Subgroup : None			
151000	Building	12,938,642.28	12,938,642.28
Subtotal : None		12,938,642.28	12,938,642.28
Total [1521.1] Building: Cost		12,938,642.28	12,938,642.28

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Account	Description	Other 12/31/2023	1st PP McAid 12/31/2022
Group : [1522.2] Building: Accum. Depr.			
Subgroup : None			
158015	A/D - Building	(2,377,613.66)	(2,045,853.62)
Subtotal : None		(2,377,613.66)	(2,045,853.62)
Total [1522.2] Building: Accum. Depr.		(2,377,613.66)	(2,045,853.62)
Group : [1611.1] Building Improvements: Cost			
Subgroup : None			
153000	Capital Improvements	333,036.44	333,036.44
153030	Site Improvements - FAS141	127,975.67	127,975.67
153126	Roof	125,459.56	31,169.60
Subtotal : None		586,471.67	492,181.71
Total [1611.1] Building Improvements: Cost		586,471.67	492,181.71
Group : [1612.2] Building Improvements: Accum. Depr.			
Subgroup : None			
158020	A/D - Capital Improvements	(115,250.90)	(97,512.32)
158023	A/D Site Improvements - FAS141	(114,644.88)	(98,647.92)
158126	A/D Roof	(14,449.86)	(129.87)
Subtotal : None		(244,345.64)	(196,290.11)
Total [1612.2] Building Improvements: Accum. Depr.		(244,345.64)	(196,290.11)
Group : [1631.1] Other Improvements: Cost			
Subgroup : None			
154620	Tenant Improvements - FAS 141	630,693.32	630,693.32
Subtotal : None		630,693.32	630,693.32
Total [1631.1] Other Improvements: Cost		630,693.32	630,693.32
Group : [1632.2] Other Improvements: Accum. Depr.			
Subgroup : None			
158030	A/D - Tenant Improv FAS 141	(308,179.40)	(265,177.64)
Subtotal : None		(308,179.40)	(265,177.64)
Total [1632.2] Other Improvements: Accum. Depr.		(308,179.40)	(265,177.64)
Group : [1975.1] Mortgage Acquisition Costs			
Subgroup : None			
270025	Deferred Financing Fees	121,083.65	121,083.65
Subtotal : None		121,083.65	121,083.65
Total [1975.1] Mortgage Acquisition Costs		121,083.65	121,083.65
Group : [1975.2] Accumulated Amort. of Mort. Acq. Costs			
Subgroup : None			
270026	A/A - Deferred Financing Fees	(30,314.38)	(26,076.10)
Subtotal : None		(30,314.38)	(26,076.10)
Total [1975.2] Accumulated Amort. of Mort. Acq. Costs		(30,314.38)	(26,076.10)
Group : [2030.0] Accrued Expenses			
Subgroup : None			
203010	Accrued Int Payable	(34,432.73)	(35,542.66)
209010	Accrued Expenses	0.00	(500.00)
209018	Accrued - Legal	0.00	(1,202.82)

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Account	Description	Other	1st PP Mcaid
		12/31/2023	12/31/2022
209091	Accrued - CapEx Reserve	(50,835.26)	(10,660.50)
232010	Prepaid Rent	0.00	(63,519.05)
Subtotal : None		(85,267.99)	(111,425.03)
Total [2030.0] Accrued Expenses		(85,267.99)	(111,425.03)
Group : [2230.0] Other Current Liabilities			
Subgroup : None			
245010	Deferred Revenue	(14,867.94)	(9,890.64)
Subtotal : None		(14,867.94)	(9,890.64)
Total [2230.0] Other Current Liabilities		(14,867.94)	(9,890.64)
Group : [2310.0] Mortgages			
Subgroup : None			
270010	Notes Payable - 1st TD	(13,328,798.49)	(13,758,450.38)
Subtotal : None		(13,328,798.49)	(13,758,450.38)
Total [2310.0] Mortgages		(13,328,798.49)	(13,758,450.38)
Group : [2330.0] Due Affiliates / Related Parties			
Subgroup : None			
114900	Intercompany - manual	(1,970.01)	(1,970.01)
Subtotal : None		(1,970.01)	(1,970.01)
Total [2330.0] Due Affiliates / Related Parties		(1,970.01)	(1,970.01)
Group : [2520.0] Capital (Sole or Part)			
Subgroup : None			
300014	Contributions - REIT	(8,058,632.99)	(7,850,449.66)
310010	Distributions - REIT	6,235,957.22	5,200,064.65
390000	Retained Earnings - Auto	(4,821,954.98)	(3,836,754.47)
Subtotal : None		(6,644,630.75)	(6,487,139.48)
Total [2520.0] Capital (Sole or Part)		(6,644,630.75)	(6,487,139.48)
Group : [3510.1] Rental Income-Nursing Facilities			
Subgroup : None			
400000	Base Rent	(2,120,404.74)	(2,058,645.36)
404010	Straight Line Rent - FAS 13	(80,967.01)	(142,726.40)
405930	Direct Charges	803.33	(203,922.66)
Subtotal : None		(2,200,568.42)	(2,405,294.42)
Total [3510.1] Rental Income-Nursing Facilities		(2,200,568.42)	(2,405,294.42)
Group : [3530.0] Other Income			
Subgroup : None			
405940	Passthru - Legal	0.00	(6,575.46)
Subtotal : None		0.00	(6,575.46)
Total [3530.0] Other Income		0.00	(6,575.46)
Group : [9540.0] Taxes, Real Estate			
Subgroup : None			
405410	Property Taxes Recoveries	(314,117.82)	(330,402.56)
523010	Property Tax	314,117.78	330,402.53
Subtotal : None		(0.04)	(0.03)
Total [9540.0] Taxes, Real Estate		(0.04)	(0.03)

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Account	Description	Other 12/31/2023	1st PP Mcaid 12/31/2022
Group : [9545.1]	Long Term Interest-Nursing Facilities		
Subgroup : None			
950014	Interest Exp - 1st TD	419,331.50	432,463.58
950070	Mortgage Insurance Premium	74,389.41	76,719.55
951000	Amort.-Deferred Financing	4,238.28	4,238.28
Subtotal : None		497,959.19	513,421.41
Total [9545.1] Long Term Interest-Nursing Facilities		497,959.19	513,421.41
Group : [9550.0]	Building Depreciation		
Subgroup : None			
880015	Depr - Building	331,760.04	331,760.04
Subtotal : None		331,760.04	331,760.04
Total [9550.0] Building Depreciation		331,760.04	331,760.04
Group : [9560.8]	Building Improvement Depreciation		
Subgroup : None			
880020	Depr - Capital Improvements	17,738.58	23,553.48
880023	Depr - SiteImprovements - FAS141	15,996.96	15,996.96
880030	Depr - Tenant Improv - FAS 141	43,001.76	43,001.76
880126	Depr - Roof	14,319.99	129.87
Subtotal : None		91,057.29	82,682.07
Total [9560.8] Building Improvement Depreciation		91,057.29	82,682.07
Group : [9502.5]	Other Operating Expenses		
Subgroup : None			
405210	Insurance Recoveries	(48,468.15)	(39,050.34)
405910	Prior Year CAM, Tax & Ins	598.10	0.00
522510	Insurance - Property	48,468.14	39,050.32
522515	Insurance - Liability	5,364.90	5,841.28
523045	Tax Appeals/Service	750.00	171.00
540010	Direct Tenant Expenses	(803.33)	205,070.95
582030	NR - Accounting Fees	18,400.00	17,900.00
582040	NR - Legal Fees	140.69	1,189.75
832030	Profess. Fees-Registered Agent	0.00	90.42
882020	Amort. Lease Commis-FAS 141	197,017.32	197,017.32
900010	Interest Income	579.23	(761.74)
950060	Amort Below Market Debt FAS 14	72,286.92	72,286.92
Subtotal : None		294,333.82	498,805.88
Total [9502.5] Other Operating Expenses		294,333.82	498,805.88
Sum of Account Groups		87,238.00	43,497.18
Net (Income) Loss		(985,458.12)	(985,200.51)

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