

Client: **A823332 - Lafayette Rehabilitation & Skilled Nursing Facility**  
Engagement: **MDMC 2023 - Lafayette Rehab & Skilled Nursing Facility**  
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
<b>Group : [1025.0]</b>	<b>Cash &amp; Equivalents</b>		
<b>Subgroup : None</b>			
1030	Cash - CIBC Operating	0.00	414.00
<b>Subtotal : None</b>		<b>0.00</b>	<b>414.00</b>
<b>Total [1025.0]</b>	<b>Cash &amp; Equivalents</b>	<b>0.00</b>	<b>414.00</b>
<b>Group : [1130.0]</b>	<b>Rent Receivable</b>		
<b>Subgroup : None</b>			
1040	Accrued Rent	0.00	40,000.00
1198	A/R Rent	70,000.00	0.00
1295	Due From Tenant	76,510.21	0.00
<b>Subtotal : None</b>		<b>146,510.21</b>	<b>40,000.00</b>
<b>Total [1130.0]</b>	<b>Rent Receivable</b>	<b>146,510.21</b>	<b>40,000.00</b>
<b>Group : [1311.0]</b>	<b>Other Current Assets</b>		
<b>Subgroup : None</b>			
1409	Real Estate Escrow	7,776.50	0.00
<b>Subtotal : None</b>		<b>7,776.50</b>	<b>0.00</b>
<b>Total [1311.0]</b>	<b>Other Current Assets</b>	<b>7,776.50</b>	<b>0.00</b>
<b>Group : [1511.1]</b>	<b>Land: Cost</b>		
<b>Subgroup : None</b>			
1505	Land	80,000.00	0.00
<b>Subtotal : None</b>		<b>80,000.00</b>	<b>0.00</b>
<b>Total [1511.1]</b>	<b>Land: Cost</b>	<b>80,000.00</b>	<b>0.00</b>
<b>Group : [1521.1]</b>	<b>Building: Cost</b>		
<b>Subgroup : None</b>			
1510	Building	320,000.00	0.00
1511	Building	0.00	400,000.00
<b>Subtotal : None</b>		<b>320,000.00</b>	<b>400,000.00</b>
<b>Total [1521.1]</b>	<b>Building: Cost</b>	<b>320,000.00</b>	<b>400,000.00</b>
<b>Group : [1522.2]</b>	<b>Building: Accum. Depr.</b>		
<b>Subgroup : None</b>			
1512	Accum Depreciation building (27yrs)	0.00	(3,333.00)
1610	Accum. Depreciation - Building	(11,287.00)	0.00
<b>Subtotal : None</b>		<b>(11,287.00)</b>	<b>(3,333.00)</b>
<b>Total [1522.2]</b>	<b>Building: Accum. Depr.</b>	<b>(11,287.00)</b>	<b>(3,333.00)</b>
<b>Group : [1975.1]</b>	<b>Mortgage Acquisition Costs</b>		
<b>Subgroup : None</b>			
1555	Mortgage & Loan Costs	154,879.57	0.00
<b>Subtotal : None</b>		<b>154,879.57</b>	<b>0.00</b>
<b>Total [1975.1]</b>	<b>Mortgage Acquisition Costs</b>	<b>154,879.57</b>	<b>0.00</b>
<b>Group : [1975.2]</b>	<b>Accumulated Amort. of Mort. Acq. Costs</b>		
<b>Subgroup : None</b>			
1640	Accum. Amortization	(11,629.96)	0.00
<b>Subtotal : None</b>		<b>(11,629.96)</b>	<b>0.00</b>
<b>Total [1975.2]</b>	<b>Accumulated Amort. of Mort. Acq. Co</b>	<b>(11,629.96)</b>	<b>0.00</b>
<b>Group : [1985.0]</b>	<b>Other Deferred Charges and Other Non-Current Assets</b>		
<b>Subgroup : None</b>			
1976	Start-up Costs	0.00	154,880.00
<b>Subtotal : None</b>		<b>0.00</b>	<b>154,880.00</b>
<b>Total [1985.0]</b>	<b>Other Deferred Charges and Other No</b>	<b>0.00</b>	<b>154,880.00</b>
<b>Group : [2230.0]</b>	<b>Other Current Liabilities</b>		
<b>Subgroup : None</b>			
1150	Other Cuurent Assets	0.00	(133,131.00)
<b>Subtotal : None</b>		<b>0.00</b>	<b>(133,131.00)</b>
<b>Total [2230.0]</b>	<b>Other Current Liabilities</b>	<b>0.00</b>	<b>(133,131.00)</b>
<b>Group : [2310.0]</b>	<b>Mortgages</b>		
<b>Subgroup : None</b>			
2005	Mortgage Loan 1	(298,193.31)	0.00
2320	CIBC Mortgage 4M	0.00	(300,000.00)

154,879.57

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<b>Subtotal : None</b>		<u>(298,193.31)</u>	<u>(300,000.00)</u>
<b>Total [2310.0]</b>	<b>Mortgages</b>	<u>(298,193.31)</u>	<u>(300,000.00)</u>
<b>Group : [2330.0]</b>	<b>Due Affiliates / Related Parties</b>		
<b>Subgroup : None</b>			
1232	Intercompany Receivable - Lafayette fror	(162,653.94)	0.00
2536	Due to Related Party	37,500.00	0.00
<b>Subtotal : None</b>		<u>(125,153.94)</u>	<u>0.00</u>
<b>Total [2330.0]</b>	<b>Due Affiliates / Related Parties</b>	<u>(125,153.94)</u>	<u>0.00</u>
<b>Group : [2520.0]</b>	<b>Capital (Sole or Part)</b>		
<b>Subgroup : None</b>			
1180	Members Equity	0.00	37,500.00
2500	Members Equity	0.00	(15,000.00)
2501	Members Equity	0.00	(15,000.00)
2502	Members Equity	0.00	(5,000.00)
2510	Members Equity	0.00	(5,000.00)
2515	Members Equity	0.00	(27,500.00)
2520	Members Equity	0.00	(97,500.00)
2800	Retained Earnings	(28,264.50)	0.00
2820	Capital Contributions	(147,104.17)	0.00
<b>Subtotal : None</b>		<u>(175,368.67)</u>	<u>(127,500.00)</u>
<b>Total [2520.0]</b>	<b>Capital (Sole or Part)</b>	<u>(175,368.67)</u>	<u>(127,500.00)</u>
<b>Group : [3510.1]</b>	<b>Rental Income-Nursing Facilities</b>		
<b>Subgroup : None</b>			
3120	Rent	0.00	(40,000.00)
3720	Rental Income	(120,000.00)	0.00
<b>Subtotal : None</b>		<u>(120,000.00)</u>	<u>(40,000.00)</u>
<b>Total [3510.1]</b>	<b>Rental Income-Nursing Facilities</b>	<u>(120,000.00)</u>	<u>(40,000.00)</u>
<b>Group : [9545.1]</b>	<b>Long Term Interest-Nurisng Facilities</b>		
<b>Subgroup : None</b>			
7015	Interest	15,947.64	0.00
8820	Amortization Expense	8,313.96	0.00
9540	Interest	0.00	5,337.00
<b>Subtotal : None</b>		<u>24,261.60</u>	<u>5,337.00</u>
<b>Total [9545.1]</b>	<b>Long Term Interest-Nurisng Facilities</b>	<u>24,261.60</u>	<u>5,337.00</u>
<b>Group : [9550.0]</b>	<b>Building Depreciation</b>		
<b>Subgroup : None</b>			
8810	Depreciation Expense	8,205.00	0.00
9550	Depreciation Expense:Building	0.00	3,333.00
<b>Subtotal : None</b>		<u>8,205.00</u>	<u>3,333.00</u>
<b>Total [9550.0]</b>	<b>Building Depreciation</b>	<u>8,205.00</u>	<u>3,333.00</u>
	<b>NET (INCOME) LOSS</b>	<u>(87,533.40)</u>	<u>(31,330.00)</u>
	<b>Sum of Account Groups</b>	<b>0.00</b>	<b>0.00</b>

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