

Client: **A443029 - 60 Quaker Highway, Inc.**
Engagement: **MDMC 2023 - 60 Quaker Highway, Inc.**
Period Ending: **12/31/2023**
Trial Balance: **T-01 - Realty TB**
Workpaper: **T:::02 - MCD REA-CR Groupings Report**

Account	Description	CAID	CAID PP-1	
		12/31/2023	12/31/2022	
Group : [1025.0] Cash& Equivalents				
Subgroup : None				
1010	Cash	31,483.09	30,307.25	
Subtotal : None		31,483.09	30,307.25	
Total [1025.0] Cash& Equivalents		31,483.09	30,307.25	
Group : [1280.0] Prepaid Expenses: Prepaid Insurance				
Subgroup : None				
1280	Prepaid Insurance	28,877.53	28,124.42	
Subtotal : None		28,877.53	28,124.42	
Total [1280.0] Prepaid Expenses: Prepaid Insurance		28,877.53	28,124.42	
Group : [1311.0] Other Current Assets				
Subgroup : None				
1040	Escrow - Repl. Reserve	253,210.75	255,250.40	
1050	Escrow - Real Estate Tax	14,478.17	14,976.05	
1054	Escrow - MIP	14,924.05	16,581.49	
1055	Escrow - Prop Insurance	41,838.76	40,877.64	
Subtotal : None		324,451.73	327,685.58	
Total [1311.0] Other Current Assets		324,451.73	327,685.58	
Group : [1511.1] Land: Cost				
Subgroup : None				
1510	Land	354,132.00	354,132.00	
Subtotal : None		354,132.00	354,132.00	
Total [1511.1] Land: Cost		354,132.00	354,132.00	
Group : [1521.1] Building: Cost				
Subgroup : None				
1530	Building	5,120,385.25	5,120,385.25	
Subtotal : None		5,120,385.25	5,120,385.25	
Total [1521.1] Building: Cost		5,120,385.25	5,120,385.25	
Group : [1522.2] Building: Accum. Depr.				
Subgroup : None				
1540	Accum Deprec - Building	(2,846,654.00)	(2,718,723.00)	
Subtotal : None		(2,846,654.00)	(2,718,723.00)	
Total [1522.2] Building: Accum. Depr.		(2,846,654.00)	(2,718,723.00)	
Group : [1611.1] Building Improvements: Cost				
Subgroup : None				
1570	Building Improvements	112,125.59	106,145.59	
Subtotal : None		112,125.59	106,145.59	
Total [1611.1] Building Improvements: Cost		112,125.59	106,145.59	5,980.00
Group : [1612.2] Building Improvements: Accum. Depr.				
Subgroup : None				
1580	Accum Deprec - Building Improv	(30,911.00)	(25,305.00)	
Subtotal : None		(30,911.00)	(25,305.00)	
Total [1612.2] Building Improvements: Accum. Depr.		(30,911.00)	(25,305.00)	
Group : [1631.1] Other Improvements: Cost				
Subgroup : None				
1631	Other Improvements	9,431.88	9,431.88	
Subtotal : None		9,431.88	9,431.88	
Total [1631.1] Other Improvements: Cost		9,431.88	9,431.88	121,557.47
Group : [1632.2] Other Improvements: Accum. Depr.				
Subgroup : None				
1632	Accum Deprec - Other Improv	(4,602.00)	(4,130.00)	
Subtotal : None		(4,602.00)	(4,130.00)	
Total [1632.2] Other Improvements: Accum. Depr.		(4,602.00)	(4,130.00)	
Group : [1651.1] Equipment: Cost				
Subgroup : None				
1651	Equipment	438,877.29	412,424.77	
Subtotal : None		438,877.29	412,424.77	
Total [1651.1] Equipment: Cost		438,877.29	412,424.77	26,452.52
Group : [1652.2] Equipment: Accum. Depr.				
Subgroup : None				
1652	Accum Deprec - Equipment	(328,743.59)	(306,214.59)	
Subtotal : None		(328,743.59)	(306,214.59)	
Total [1652.2] Equipment: Accum. Depr.		(328,743.59)	(306,214.59)	
Group : [1975.1] Mortgage Acquisition Costs				
Subgroup : None				
1980	Mortgage Acquisition Costs	66,549.80	66,549.80	
Subtotal : None		66,549.80	66,549.80	
Total [1975.1] Mortgage Acquisition Costs		66,549.80	66,549.80	
Group : [1975.2] Accumulated Amort. of Mort. Acq. Costs				
Subgroup : None				
1981	Accum Amortization - MAC	(31,904.74)	(28,635.71)	
Subtotal : None		(31,904.74)	(28,635.71)	
Total [1975.2] Accumulated Amort. of Mort. Acq. Costs		(31,904.74)	(28,635.71)	
Group : [2030.0] Accrued Expenses				
Subgroup : None				

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

Account	Description	CAID	CAID PP-1
		12/31/2023	12/31/2022
2270	Accrued Interest Payable	(14,203.00)	(14,733.00)
Subtotal : None		(14,203.00)	(14,733.00)
Total [2030.0] Accrued Expenses		(14,203.00)	(14,733.00)
Group : [2160.0] Notes Payable: Due w/i 1 Year on Long-Term Debt			
Subgroup : None			
2300	Current Maturities	(164,392.00)	(157,909.00)
Subtotal : None		(164,392.00)	(157,909.00)
Total [2160.0] Notes Payable: Due w/i 1 Year on Long-Term Debt		(164,392.00)	(157,909.00)
Group : [2310.0] Mortgages			
Subgroup : None			
2301	Long-Term Debt Offset	164,392.00	157,909.00
2310	1st Mortgage	(4,229,214.35)	(4,387,123.33)
Subtotal : None		(4,064,822.35)	(4,229,214.33)
Total [2310.0] Mortgages		(4,064,822.35)	(4,229,214.33)
Group : [2520.0] Capital (Sole or Part)			
Subgroup : None			
2540	Members Capital	1,429,678.09	1,459,138.90
Subtotal : None		1,429,678.09	1,459,138.90
Total [2520.0] Capital (Sole or Part)		1,429,678.09	1,459,138.90
Group : [2545.0] Contributions			
Subgroup : None			
2500	Capital Contribution - NHT	(240,000.00)	(240,000.00)
2502	Capital Contribution - MAT	(96,000.00)	(96,000.00)
2503	Capital Contribution - GMT	(16,000.00)	(16,000.00)
2504	Capital Contribution - PHT	(16,000.00)	(16,000.00)
2505	Capital Contribution - DTA	(16,000.00)	(16,000.00)
2506	Capital Contribution - PBT	(16,000.00)	(16,000.00)
Subtotal : None		(400,000.00)	(400,000.00)
Total [2545.0] Contributions		(400,000.00)	(400,000.00)
Group : [3510.1] Rental Income: Nursing Facilities			
Subgroup : None			
3000	Rental Income	(462,934.24)	(475,000.00)
Subtotal : None		(462,934.24)	(475,000.00)
Total [3510.1] Rental Income: Nursing Facilities		(462,934.24)	(475,000.00)
Group : [3530.0] Other Income			
Subgroup : None			
3180	Interest Income	(170.87)	(79.98)
Subtotal : None		(170.87)	(79.98)
Total [3530.0] Other Income		(170.87)	(79.98)
Group : [9540.0] Taxes, Real Estate			
Subgroup : None			
4510	Real Estate Taxes	20,895.55	36,902.73
Subtotal : None		20,895.55	36,902.73
Total [9540.0] Taxes, Real Estate		20,895.55	36,902.73
Group : [9545.1] Long term Interest: Nursing Facilities			
Subgroup : None			
4520	Interest - Long-term debt	173,375.54	179,622.51
4530	Mortgage Insurance Premium	23,657.26	24,509.97
4555	Amortization-Mac	3,269.03	3,309.40
Subtotal : None		200,301.83	207,441.88
Total [9545.1] Long term Interest: Nursing Facilities		200,301.83	207,441.88
Group : [9550.0] Building Depreciation			
Subgroup : None			
4540	Depreciation - Building	127,931.00	127,931.00
Subtotal : None		127,931.00	127,931.00
Total [9550.0] Building Depreciation		127,931.00	127,931.00
Group : [9560.8] Building Improvement Depreciation			
Subgroup : None			
4550	Depreciation - Improvements	5,606.00	5,307.00
4551	Depreciation Other Improvements	472.00	472.00
Subtotal : None		6,078.00	5,779.00
Total [9560.8] Building Improvement Depreciation		6,078.00	5,779.00
Group : [9570.0] Equipment Depreciation			
Subgroup : None			
4565	Depreciation Equipment	22,529.00	19,884.00
Subtotal : None		22,529.00	19,884.00
Total [9570.0] Equipment Depreciation		22,529.00	19,884.00
Group : [9580.0] Insurance- Building, Building Improvement, and Equipment			
Subgroup : None			
4590	Property Insurance	14,261.00	11,948.00
Subtotal : None		14,261.00	11,948.00
Total [9580.0] Insurance- Building, Building Improvement, and Equipment		14,261.00	11,948.00
Group : [9502.5] Other Operating Expenses			
Subgroup : None			
4259	Miscellaneous	500.00	500.00
4591	Liability Insurance	30,202.96	29,315.16
4592	Umbrella Insurance	6,146.20	5,917.40

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		12/31/2023	12/31/2022
Subtotal : None		36,849.16	35,732.56
Total [9502.5] Other Operating Expenses		36,849.16	35,732.56
Group : [9502.4] Utilities & Plant			
Subgroup : None			
4261 Repairs & Maint Expense		4,500.00	0.00
Subtotal : None		4,500.00	0.00
Total [9502.4] Utilities & Plant		4,500.00	0.00

Tickmarks

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