

Client: **A118345 - Oceanside Nursing & Rehabilitation**  
Engagement: **MD 2023 - Oceanside Nursing & Rehabilitation**  
Period Ending: **12/31/2023**  
Trial Balance: **T02-01 - Realty TB**  
Workpaper: **T:::02 - MCD REA-CR Groupings Report**

Account	Description	CAID CP 12/31/2023	CAID PP-1 12/31/2022
<b>Group : [1025.0]</b>	<b>Cash &amp; Cash Equivalents</b>		
<b>Subgroup : None</b>			
00-101515	Cash-Oceanside Propco-Realty	649.12	1,653.00
00-101516	Cash-Oceanside Propco-Realty	224.43	1,000.00
00-107015	Cash-Restricted	2,548.00	0.00
<b>Subtotal : None</b>		<b>3,421.55</b>	<b>2,653.00</b>
<b>Total [1025.0]</b>	<b>Cash &amp; Cash Equivalents</b>	<b>3,421.55</b>	<b>2,653.00</b>
<b>Group : [1180.0]</b>	<b>Loans Receivable: Affiliates/Related Parties</b>		
<b>Subgroup : None</b>			
00-140093	Due From Propco Facilities	279,511.82	216,145.00
00-140095	Due From Opco to Propco	1,283,126.64	924,421.00
<b>Subtotal : None</b>		<b>1,562,638.46</b>	<b>1,140,566.00</b>
<b>Total [1180.0]</b>	<b>Loans Receivable: Affiliates/Related P</b>	<b>1,562,638.46</b>	<b>1,140,566.00</b>
<b>Group : [1311.0]</b>	<b>Other Current Assets</b>		
<b>Subgroup : None</b>			
00-180100	Trustee Held Funds	12,748.00	0.00
00-190100	Goodwill	0.00	47,082.00
<b>Subtotal : None</b>		<b>12,748.00</b>	<b>47,082.00</b>
<b>Total [1311.0]</b>	<b>Other Current Assets</b>	<b>12,748.00</b>	<b>47,082.00</b>
<b>Group : [1511.1]</b>	<b>Land: Cost</b>		
<b>Subgroup : None</b>			
00-160100	PPE Land	215,000.00	0.00
<b>Subtotal : None</b>		<b>215,000.00</b>	<b>0.00</b>
<b>Total [1511.1]</b>	<b>Land: Cost</b>	<b>215,000.00</b>	<b>0.00</b>
<b>Group : [1521.1]</b>	<b>Building: Cost</b>		
<b>Subgroup : None</b>			
00-160120	PPE Building	925,000.00	2,050,000.00
<b>Subtotal : None</b>		<b>925,000.00</b>	<b>2,050,000.00</b>
<b>Total [1521.1]</b>	<b>Building: Cost</b>	<b>925,000.00</b>	<b>2,050,000.00</b>
<b>Group : [1522.2]</b>	<b>Building: Accum. Depr.</b>		
<b>Subgroup : None</b>			
00-161120	Accum Depr Building	(69,374.88)	(85,417.00)
<b>Subtotal : None</b>		<b>(69,374.88)</b>	<b>(85,417.00)</b>
<b>Total [1522.2]</b>	<b>Building: Accum. Depr.</b>	<b>(69,374.88)</b>	<b>(85,417.00)</b>
<b>Group : [1651.1]</b>	<b>Equipment: Cost</b>		
<b>Subgroup : None</b>			
00-160155	PPE Furniture & Fixtures	60,000.00	0.00
<b>Subtotal : None</b>		<b>60,000.00</b>	<b>0.00</b>
<b>Total [1651.1]</b>	<b>Equipment: Cost</b>	<b>60,000.00</b>	<b>0.00</b>
<b>Group : [1652.2]</b>	<b>Equipment: Accum. Depr.</b>		
<b>Subgroup : None</b>			
00-161155	Accum Depr Furniture & Fixture	(27,000.00)	0.00
<b>Subtotal : None</b>		<b>(27,000.00)</b>	<b>0.00</b>
<b>Total [1652.2]</b>	<b>Equipment: Accum. Depr.</b>	<b>(27,000.00)</b>	<b>0.00</b>
<b>Group : [1975.1]</b>	<b>Mortgage Acquisition Costs</b>		
<b>Subgroup : None</b>			
00-170110	Deferred Financing Cost	16,937.39	11,273.00
<b>Subtotal : None</b>		<b>16,937.39</b>	<b>11,273.00</b>
<b>Total [1975.1]</b>	<b>Mortgage Acquisition Costs</b>	<b>16,937.39</b>	<b>11,273.00</b>
<b>Group : [1975.2]</b>	<b>Accumulated Amort. of Mort. Acq. Costs</b>		

<b>Subgroup : None</b>			
00-170120	Accumulated Amortization	(6,492.36)	(2,067.00)
<b>Subtotal : None</b>		<b>(6,492.36)</b>	<b>(2,067.00)</b>
<b>Total [1975.2]</b>	<b>Accumulated Amort. of Mort. Acq. Cos</b>	<b>(6,492.36)</b>	<b>(2,067.00)</b>
<b>Group : [2030.0]</b>			
<b>Subgroup : None</b>			
00-205120	Accrued Expenses	0.00	(6,151.00)
<b>Subtotal : None</b>		<b>0.00</b>	<b>(6,151.00)</b>
<b>Total [2030.0]</b>	<b>Accrued Expenses</b>	<b>0.00</b>	<b>(6,151.00)</b>
<b>Group : [2230.0]</b>			
<b>Subgroup : None</b>			
00-270005	Other Current Liabilities	0.00	(200,000.00)
<b>Subtotal : None</b>		<b>0.00</b>	<b>(200,000.00)</b>
<b>Total [2230.0]</b>	<b>Other Current Liabilities</b>	<b>0.00</b>	<b>(200,000.00)</b>
<b>Group : [2310.0]</b>			
<b>Subgroup : None</b>			
00-280120	Mortgage Payable	(866,245.99)	(892,058.00)
<b>Subtotal : None</b>		<b>(866,245.99)</b>	<b>(892,058.00)</b>
<b>Total [2310.0]</b>	<b>Mortgages</b>	<b>(866,245.99)</b>	<b>(892,058.00)</b>
<b>Group : [2330.0]</b>			
<b>Subgroup : None</b>			
00-112100	Other Receivable	(150,000.00)	0.00
00-260093	Due To Propco Facilities	(7,482.29)	0.00
00-260095	Due To Opco to Propco	32,333.33	0.00
<b>Subtotal : None</b>		<b>(125,148.96)</b>	<b>0.00</b>
<b>Total [2330.0]</b>	<b>Due Affiliates/Related Parties</b>	<b>(125,148.96)</b>	<b>0.00</b>
<b>Group : [2520.0]</b>			
<b>Subgroup : None</b>			
00-400115	Member Capital	(1,073,851.92)	(920,934.00)
00-400120	Retained Earnings	(344,083.09)	(871,467.00)
<b>Subtotal : None</b>		<b>(1,417,935.01)</b>	<b>(1,792,401.00)</b>
<b>Total [2520.0]</b>	<b>Capital (Sole, Part or LLC)</b>	<b>(1,417,935.01)</b>	<b>(1,792,401.00)</b>
<b>Group : [3510.1]</b>			
<b>Subgroup : None</b>			
00-540110	Rental Income	(399,999.96)	(400,000.00)
<b>Subtotal : None</b>		<b>(399,999.96)</b>	<b>(400,000.00)</b>
<b>Total [3510.1]</b>	<b>Rental Income: Nursing Facility</b>	<b>(399,999.96)</b>	<b>(400,000.00)</b>
<b>Group : [9545.1]</b>			
<b>Subgroup : None</b>			
99-700110	Other Expenses-Interest-Mortgage	69,652.12	47,693.00
99-710110	Other Expenses-Amortization	3,387.36	2,067.00
<b>Subtotal : None</b>		<b>73,039.48</b>	<b>49,760.00</b>
<b>Total [9545.1]</b>	<b>Long Term Interest:: Nursing Facilities</b>	<b>73,039.48</b>	<b>49,760.00</b>
<b>Group : [9550.0]</b>			
<b>Subgroup : None</b>			
99-710100	Other Expenses-Depreciation	42,833.28	68,333.00
<b>Subtotal : None</b>		<b>42,833.28</b>	<b>68,333.00</b>
<b>Total [9550.0]</b>	<b>Building Depreciation</b>	<b>42,833.28</b>	<b>68,333.00</b>
<b>Group : [9502.5]</b>			
<b>Subgroup : None</b>			
44-610220	Administration-Licenses&Certification	579.00	0.00
44-610230	Administration-Fines/Penalties/Settlemer	0.00	319.00
99-720015	Other Expenses-Acquisition Cost	0.00	8,108.00
<b>Subtotal : None</b>		<b>579.00</b>	<b>8,427.00</b>
<b>Total [9502.5]</b>	<b>Other Operating Expenses</b>	<b>579.00</b>	<b>8,427.00</b>
	<b>NET (INCOME) LOSS</b>	<b>(283,548.20)</b>	<b>(273,480.00)</b>

Sum of Account Groups	0.00	0.00
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Tickmarks

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