

Client: **A443025 - 140 Webb Street, Inc.**
Engagement: **MDMC 2023 - 140 Webb Street, Inc.**
Period Ending: **12/31/2023**
Trial Balance: **T-01 - Realty TB**
Workpaper: **T:::02 - MCD REA-CR Groupings Report**

Account	Description	CAID 12/31/2023	PP-1 12/31/2022	
Group : [1025.0]	Cash& Equivalents			
Subgroup : None				
1010	Cash	26,113.19	26,503.87	
Subtotal : None		26,113.19	26,503.87	
Total [1025.0]	Cash& Equivalents	26,113.19	26,503.87	
Group : [1280.0]	Prepaid Expenses: Prepaid Insurance			
Subgroup : None				
1285	Prepaid Prop Insurance	20,609.48	20,116.84	
Subtotal : None		20,609.48	20,116.84	
Total [1280.0]	Prepaid Expenses: Prepaid Insurance	20,609.48	20,116.84	
Group : [1311.0]	Other Current Assets			
Subgroup : None				
1040	Escrow - Repl. Reserve	307,953.36	333,842.95	
1050	Escrow - Real Estate Tax	6,284.44	9,538.78	
1054	Escrow - MIP	8,231.53	9,732.05	
1055	Escrow - Prop Insurance	38,799.71	33,162.87	
Subtotal : None		361,269.04	386,276.65	
Total [1311.0]	Other Current Assets	361,269.04	386,276.65	
Group : [1511.1]	Land: Cost			
Subgroup : None				
1510	Land	19,775.00	19,775.00	
Subtotal : None		19,775.00	19,775.00	
Total [1511.1]	Land: Cost	19,775.00	19,775.00	
Group : [1521.1]	Building: Cost			
Subgroup : None				
1530	Building	1,917,207.00	1,917,207.00	
Subtotal : None		1,917,207.00	1,917,207.00	
Total [1521.1]	Building: Cost	1,917,207.00	1,917,207.00	
Group : [1522.2]	Building: Accum. Depr.			
Subgroup : None				
1540	Accum Deprec - Building	(1,253,554.00)	(1,209,827.00)	
Subtotal : None		(1,253,554.00)	(1,209,827.00)	
Total [1522.2]	Building: Accum. Depr.	(1,253,554.00)	(1,209,827.00)	
Group : [1611.1]	Building Improvements: Cost			
Subgroup : None				
1575	Building Improvements	1,205,813.70	1,179,361.34	
Subtotal : None		1,205,813.70	1,179,361.34	
Total [1611.1]	Building Improvements: Cost	1,205,813.70	1,179,361.34	26,452.36
Group : [1612.2]	Building Improvements: Accum. Depr.			
Subgroup : None				
1580	Accum Deprec - Building Improv	(1,143,049.64)	(1,138,797.64)	
Subtotal : None		(1,143,049.64)	(1,138,797.64)	
Total [1612.2]	Building Improvements: Accum. Depr	(1,143,049.64)	(1,138,797.64)	
Group : [1631.1]	Other Improvements: Cost			
Subgroup : None				
1520	Land Improvements	16,350.00	16,350.00	
Subtotal : None		16,350.00	16,350.00	
Total [1631.1]	Other Improvements: Cost	16,350.00	16,350.00	1,222,163.70
Group : [1632.2]	Other Improvements: Accum. Depr.			
Subgroup : None				

1525	Accu Deprec Land Improve	(8,175.00)	(7,085.00)	
Subtotal : None		(8,175.00)	(7,085.00)	
Total [1632.2]	Other Improvements: Accum. Depr.	(8,175.00)	(7,085.00)	
Group : [1651.1]	Equipment: Cost			
Subgroup : None				
1651	Equipment	363,421.16	363,421.16	
1670	Furniture & Fixtures	11,868.00	11,868.00	
Subtotal : None		375,289.16	375,289.16	
Total [1651.1]	Equipment: Cost	375,289.16	375,289.16	0.00
Group : [1652.2]	Equipment: Accum. Depr.			
Subgroup : None				
1660	Accum Deprec - Equipment	(296,299.91)	(279,101.91)	
1671	Accum Depr Furn & Fix	(10,572.00)	(9,077.00)	
Subtotal : None		(306,871.91)	(288,178.91)	
Total [1652.2]	Equipment: Accum. Depr.	(306,871.91)	(288,178.91)	
Group : [1975.1]	Mortgage Acquisition Costs			
Subgroup : None				
1980	Mortgage Acquisition Costs	57,704.70	57,704.70	
Subtotal : None		57,704.70	57,704.70	
Total [1975.1]	Mortgage Acquisition Costs	57,704.70	57,704.70	
Group : [1975.2]	Accumulated Amort. of Mort. Acq. Costs			
Subgroup : None				
1981	Accum Amortization - MAC	(29,522.79)	(26,574.00)	
Subtotal : None		(29,522.79)	(26,574.00)	
Total [1975.2]	Accumulated Amort. of Mort. Acq. Co:	(29,522.79)	(26,574.00)	
Group : [2030.0]	Accrued Expenses			
Subgroup : None				
2270	Accrued Interest Payable	(7,674.00)	(8,026.00)	
Subtotal : None		(7,674.00)	(8,026.00)	
Total [2030.0]	Accrued Expenses	(7,674.00)	(8,026.00)	
Group : [2160.0]	Notes Payable: Due w/i 1 Year on Long-Term Debt			
Subgroup : None				
2300	Current Maturities	(109,161.00)	(104,856.00)	
2301	Long-Term Debt Offset	109,161.00	104,856.00	
Subtotal : None		0.00	0.00	
Total [2160.0]	Notes Payable: Due w/i 1 Year on Lon	0.00	0.00	
Group : [2310.0]	Mortgages			
Subgroup : None				
2311	Mortgage - PRUDENTIAL	(2,285,163.52)	(2,390,019.80)	104,856.28
Subtotal : None		(2,285,163.52)	(2,390,019.80)	
Total [2310.0]	Mortgages	(2,285,163.52)	(2,390,019.80)	
Group : [2520.0]	Capital (Sole or Part)			
Subgroup : None				
2540	Members Capital	1,069,923.79	1,104,608.54	
Subtotal : None		1,069,923.79	1,104,608.54	
Total [2520.0]	Capital (Sole or Part)	1,069,923.79	1,104,608.54	
Group : [3510.1]	Rental Income: Nursing Facilities			
Subgroup : None				
3000	Rental Income	(279,000.00)	(280,988.00)	
Subtotal : None		(279,000.00)	(280,988.00)	
Total [3510.1]	Rental Income: Nursing Facilities	(279,000.00)	(280,988.00)	
Group : [3530.0]	Other Income			
Subgroup : None				
3180	Interest Income	(208.77)	(111.28)	
Subtotal : None		(208.77)	(111.28)	
Total [3530.0]	Other Income	(208.77)	(111.28)	

Group : [9540.0]	Taxes, Real Estate		
Subgroup : None			
4510	Real Estate Taxes	18,345.86	24,879.77
Subtotal : None		18,345.86	24,879.77
Total [9540.0]	Taxes, Real Estate	18,345.86	24,879.77
Group : [9545.1]	Long term Interest: Nursing Facilities		
Subgroup : None			
4520	Interest - Long-term debt	94,043.08	98,190.98
4530	Mortgage Insurance Premium	12,831.60	13,397.53
4580	HUD ReFi Amortization Cost	2,948.79	3,007.37
Subtotal : None		109,823.47	114,595.88
Total [9545.1]	Long term Interest: Nursing Facilities	109,823.47	114,595.88
Group : [9550.0]	Building Depreciation		
Subgroup : None			
4540	Depreciation - Building	43,727.00	43,727.00
Subtotal : None		43,727.00	43,727.00
Total [9550.0]	Building Depreciation	43,727.00	43,727.00
Group : [9560.8]	Building Improvement Depreciation		
Subgroup : None			
4535	Depr Land Improve	1,090.00	1,090.00
4560	Building Improvements	4,252.00	2,929.00
Subtotal : None		5,342.00	4,019.00
Total [9560.8]	Building Improvement Depreciation	5,342.00	4,019.00
Group : [9570.0]	Equipment Depreciation		
Subgroup : None			
4570	Depreciation - Equipment	17,198.00	17,198.00
4571	Depreciation - Furn & Fixt	1,495.00	1,695.00
Subtotal : None		18,693.00	18,893.00
Total [9570.0]	Equipment Depreciation	18,693.00	18,893.00
Group : [9580.0]	Insurance- Building, Building Improvement, and Equipment		
Subgroup : None			
4590	Property Insurance	8,625.00	7,225.00
Subtotal : None		8,625.00	7,225.00
Total [9580.0]	Insurance- Building, Building Improve	8,625.00	7,225.00
Group : [9502.4]	Utilities		
Subgroup : None			
5160	Plant Supplies & Expense	4,500.00	0.00
Subtotal : None		4,500.00	0.00
Total [9502.4]	Utilities	4,500.00	0.00
Group : [9502.5]	Other Operating Expenses		
Subgroup : None			
4259	Miscellaneous	500.00	500.00
4591	Liability Insurance	27,923.64	27,102.60
4592	Umbrella Insurance	5,684.60	5,472.28
Subtotal : None		34,108.24	33,074.88
Total [9502.5]	Other Operating Expenses	34,108.24	33,074.88
	NET (INCOME) LOSS	(40,544.20)	(34,684.75)
	Sum of Account Groups	0.00	0.00

Tickmarks

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