

**WESTDALE AVE LLC  
GENERAL LEDGER  
WORKING TRIAL BALANCE**

			12/31/2022	12/31/2023
			BALANCE	BALANCE
1010	1025	CASH - OPERATING	31.78	27.78
1060	1985	OXFORD CASH Collateral		787,500.00
1061	1985	OXFORD CAP EXP RESERVE	68,250.00	68,250.00
1062	1985	OXFORD INSURANCE RESERVE	22,909.00	22,909.00
1063	1985	OXFORD TAX RESERVE	69,550.75	69,550.75
1300	2030	PREPAID INSURANCE	(4,411.60)	(5,195.21)
1400	2030	PREPAID EXPENSES - r/e tax	3,866.08	(104,399.10)
1500	1511.3	LAND	510,000.00	510,000.00
1520	1521.3	BUILDING	4,590,000.00	4,590,000.00
1521	1522.2	ACCUM. DEP. BUILDING	(598,090.85)	(764,999.94)
1530	1611.1	BUILDING IMPROVEMENTS	246,831.80	246,831.80
1531	1612.2	ACCUM. DEP. BLDG IMPROVEMENTS	(29,825.51)	(42,167.10)
1750	1975.1	DEFERRED CLOSING COST	221,885.35	221,885.35
1751	1975.2	ACCUM AMORT-DEFERRED CLOSING COST	(135,596.73)	(209,558.58)
1900	2310	DEFERRED LOAN PRINCIPAL - OXFORD	206,263.75	0.00
2020	2030	ACCRUED EXPENSES - ACCOUNTING	(14,000.00)	(10,950.00)
2030	2030	ACCRUED INTEREST - OXFORD LOAN	(148,833.63)	(164,450.51)
2040	2030	ACCRUED INTEREST - DB LOAN	(12,841.65)	(12,841.66)
2060	2030	ACCRUED INTEREST - PAI I	(10,187.72)	(10,187.72)
2100	2310	LOAN PAYABLE - OXFORD FINANCE	(16,704,992.78)	(16,335,239.10)
2110	2110	LOAN PAYABLE - DAVID BERKOWITZ	(630,000.00)	(630,000.00)
2120	0	LOAN PAYABLE - BENJAMIN BERKOWITZ		0.00
2200	2320	LOAN PAYABLE - PAI I	(1,000,000.00)	(1,000,000.00)
2400	2110	DUE POINTE GROUP CARE, LLC	(2,098.80)	(833,927.94)
2410	2110	DUE Salem LLC		621.56
2420	2110	DUE WILMINGTON REHAB LLC	196,359.41	878,891.79
2600	2520	MEMBER EQUITY	14,330,291.45	14,330,291.45
2800	2520	RETAINED EARNINGS	(1,175,360.10)	(1,175,360.10)
3010	3510.1	RENTAL INCOME		(3,000,000.00)
4030	3.2	ACCOUNTING FEES		(1,325.00)
4120	4.3	BANK SERVICE CHARGES		3,330.14
4500	9540	REAL ESTATE TAXES		108,265.18
4510	9580	PROPERTY INSURANCE		40,057.61
4600	9545.2	INTERST EXP - OXFORD FINANCE		1,897,825.04
4650	9545.2	INTEREST EXP - MEMBER LOANS		151,199.99
4660	9545.2	INTEREST EXP - PAI I		119,951.99
4820	9550	DEPRECIATION BUILDING		166,909.09
4830	9560.8	DEPRECIATION BUILDING IMPROVE.		12,341.59
4920	9545.2	AMORT. DEFERRED FINANCE FEES		73,961.85
4930	9545.2	AMORT. DEFERRED CLOSING COST		0.00
				(427,482.52)
			(0.00)	0.00

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			<b>(0.00)</b>