

Client: **A442957 - Woburn Nursing Center, Inc.**
Engagement: **MDMC 2023 - Woburn Nursing Center, Inc.**
Period Ending: **12/31/2023**
Trial Balance: **T:02 - Realty TB**
Workpaper: **T02:02 - MCD REA-CR Groupings Report**

Account	Description	CAID 12/31/2023	PP-1 12/31/2022
Group : [1130.0] Rent Receivable			
Subgroup : None			
13000	Rent Receivable	321,176.46	1,159,294.10
Subtotal : None		321,176.46	1,159,294.10
Total [1130.0] Rent Receivable		321,176.46	1,159,294.10
Group : [1300.0] Prepaid Expenses: Other Prepaid Expenses			
Subgroup : None			
14000	Prepaid Expenses	4,078.43	4,078.43
Subtotal : None		4,078.43	4,078.43
Total [1300.0] Prepaid Expenses: Other Prepaid Expenses		4,078.43	4,078.43
Group : [1511.1] Land: Cost			
Subgroup : None			
15200	Closing Costs-Property	100,030.68	100,030.68
Subtotal : None		100,030.68	100,030.68
Total [1511.1] Land: Cost		100,030.68	100,030.68
Group : [1521.1] Building: Cost			
Subgroup : None			
15100	Building	13,000,000.00	13,000,000.00
Subtotal : None		13,000,000.00	13,000,000.00
Total [1521.1] Building: Cost		13,000,000.00	13,000,000.00
Group : [1522.2] Building: Accum. Depr.			
Subgroup : None			
15110	A/D - Building	(1,126,391.87)	(563,195.93)
Subtotal : None		(1,126,391.87)	(563,195.93)
Total [1522.2] Building: Accum. Depr.		(1,126,391.87)	(563,195.93)
Group : [1975.1] Mortgage Acquisition Costs			
Subgroup : None			
16100	Deferred Refinancing cost	353,853.63	353,853.63
Subtotal : None		353,853.63	353,853.63
Total [1975.1] Mortgage Acquisition Costs		353,853.63	353,853.63
Group : [1975.2] Accumulated Amort. of Mort. Acq. Costs			
Subgroup : None			
16120	A/A - MAC HUD Refi	(235,902.00)	(117,951.00)
Subtotal : None		(235,902.00)	(117,951.00)
Total [1975.2] Accumulated Amort. of Mort. Acq. Costs		(235,902.00)	(117,951.00)
Group : [1985.0] Other Deferred Charges & Other Non-Current Assets			
Subgroup : None			
16200	Leasing costs	8,441.94	8,441.94
16220	accum amort- leasing costs	(2,814.00)	(1,407.00)
Subtotal : None		5,627.94	7,034.94
Total [1985.0] Other Deferred Charges & Other Non-Current Assets		5,627.94	7,034.94
Group : [2030.0] Accrued Expenses			
Subgroup : None			

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Account	Description	CAID	PP-1
		12/31/2023	12/31/2022
25500	Accrued Interest Payable	(109,449.34)	0.00
Subtotal : None		(109,449.34)	0.00
Total [2030.0] Accrued Expenses		(109,449.34)	0.00
Group : [2310.0] Mortgages			
Subgroup : None			
26000	mortgage-white oak	(11,813,176.47)	(11,813,176.47)
Subtotal : None		(11,813,176.47)	(11,813,176.47)
Total [2310.0] Mortgages		(11,813,176.47)	(11,813,176.47)
Group : [2330.0] Due Affiliates/Related Parties			
Subgroup : None			
19999	Interco	1,151,106.79	(257,427.32)
28000	partnership debt	(2,532,706.00)	(2,321,647.12)
Subtotal : None		(1,381,599.21)	(2,579,074.44)
Total [2330.0] Due Affiliates/Related Parties		(1,381,599.21)	(2,579,074.44)
Group : [2520.0] Capital (Sole, Part or LLC)			
Subgroup : None			
32000	Retained Earnings	449,106.06	5,315.93
Subtotal : None		449,106.06	5,315.93
Total [2520.0] Capital (Sole, Part or LLC)		449,106.06	5,315.93
Group : [3510.1] Rental Income: Nursing Facility			
Subgroup : None			
47400	Rental Income	(1,664,954.82)	(1,284,705.84)
Subtotal : None		(1,664,954.82)	(1,284,705.84)
Total [3510.1] Rental Income: Nursing Facility		(1,664,954.82)	(1,284,705.84)
Group : [9545.1] Long Term Interest:: Nursing Facilities			
Subgroup : None			
4532	Long Term Interest (HUD Re-fi)	1,147,172.35	773,805.74
4597	Amortization - MAC HUD Refi	119,358.00	119,358.00
Subtotal : None		1,266,530.35	893,163.74
Total [9545.1] Long Term Interest:: Nursing Facilities		1,266,530.35	893,163.74
Group : [9545.5] Interest on Working Capital			
Subgroup : None			
63400	Interest- promissory note	211,058.88	211,058.88
Subtotal : None		211,058.88	211,058.88
Total [9545.5] Interest on Working Capital		211,058.88	211,058.88
Group : [9550.0] Building Depreciation			
Subgroup : None			
4541	Depreciation - Building	563,195.93	563,195.93
Subtotal : None		563,195.93	563,195.93
Total [9550.0] Building Depreciation		563,195.93	563,195.93
Group : [9502.5] Other Operating Expenses			
Subgroup : None			
60100	Asset Mangaement fee	48,941.16	48,941.16
61000	Filing Fees	695.88	792.33

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Account	Description	CAID	PP-1
		12/31/2023	12/31/2022
66700	Professional fees	7,178.31	11,343.93
Subtotal : None		56,815.35	61,077.42
Total [9502.5] Other Operating Expenses		56,815.35	61,077.42
Sum of Account Groups		0.00	0.00
Net (Income) Loss		432,645.69	443,790.13

Tickmarks

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