

**GENERAL LEDGER
WORKING TRIAL BALANCE**

Acct #	Groupings		12/31/2022 BALANCE	12/31/2023 BALANCE
1010	1025	CASH - OPERATING	15.86	21.47
1050	1050	CASH - WASTE WATER RESERVE ACCOUNT	2,505.09	2,505.09
1053	5.1	REPAIRS RESERVE	27,281.62	27,281.62
1056	5.2	REPLACEMENT RESERVES	122,677.77	161,544.50
1058	5.3	INSURANCE ESCROW	35,003.86	(21,725.86)
1059	5.4	REAL ESTATE TAX ESCROW	41,199.08	44,445.34
1300	1280	PREPAID INSURANCE	28,512.00	(3,834.45)
1500	1511.3	LAND	630,000.00	630,000.00
1520	1521.3	BUILDING	5,370,000.00	5,370,000.00
1521	1522.2	ACCUM. DEP. BUILDING	(639,317.57)	(834,590.30)
1700	1975.1	DEFERRED FINANCE FEES	285,854.05	309,937.55
1701	1975.2	ACCUM AMORT-DEFERRED FINANCE	(71,463.51)	(166,748.19)
2010	2030	ACCRUED INTEREST-WALKER DUNLOP	(137,670.87)	(123,748.00)
2015	2030	ACCRUED INTEREST-PAI II	(17,816.30)	(17,816.30)
2018	2030	ACCRUED INTEREST OTKF APERION		(42,050.00)
2020	2030	ACCRUED EXPENSES	(14,000.00)	(10,950.00)
2030	2030	ACCRUED EXPENSES - R/E TAX	354.74	354.74
2100	2160	LOAN PAYABLE - WALKER DUNLOP	(14,991,000.00)	(14,759,010.00)
2200	2330	LOAN PAYABLE - PAI II	(1,740,139.62)	(1,740,139.62)
2400	2110	DUE POINTE GROUP CARE, LLC	(8,427.73)	(10,579.95)
2410	2110	DUE PLEASANT BAY REHAB	(605,282.59)	(1,018,151.46)
2420	2110	DUE PLEASANT BAY ASSISTED LIVING	16,640.00	0.00
2520	2110	DUE DAVID BERKOWITZ	(1,258,418.00)	(4,418.00)
2525	2110	DUE OTKF APERION		(1,425,000.00)
2540	2110	DUE WOODLANDS WAY	8,599.99	8,834.57
2550	2110	Due Wilmington		(500.00)
2555	2110	DUE Ben Berkowitz	(150,480.00)	20,520.00
2600	2520	MEMBER EQUITY	11,438,744.81	11,438,744.81
2800	2520	RETAINED EARNINGS	1,626,627.32	1,626,627.32
3010	3510.1	RENTAL INCOME		(1,719,277.61)
3070	3530	INTEREST INCOME - REPL RESERVE		(163.73)
4020	4.1	LEGAL FEES		1,281.00
4030	4.4	ACCOUNTING		(1,325.00)
4120	4.2	BANK SERVICE CHARGES		427.22
4170	4.2	LENDER MISC FEES		142.51
4500	9540	REAL ESTATE TAXES		92,688.68
4510	9580	PROPERTY INSURANCE		32,346.42
4620	9545.1	INTERST EXP - WALKER & DUNLOP		1,423,498.13
4630	9545.1	INTEREST EXPENSE OTKF Aperion		150,749.00
4640	9545.1	INTEREST EXP - PAI II		209,772.67
4700	9502.4	WATER TREATMENT EXPENSES		57,748.40
4820	9550	DEPRECIATION BUILDING		195,272.73
4920	9545.1	AMORT. DEFERRED FINANCE FEES		95,284.68
			-	(0.02)
Net Loss				538,445.10
				538,445.08