

Client: **A443035 - 84 Elm St., Inc.**
Engagement: **MDMC 2023 - 84 Elm St, Inc. d/b/a Timothy Daniels House**
Period Ending: **12/31/2023**
Trial Balance: **T02-01 - 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			
1011	Cash Checking	26,693.90	26,548.18
Subtotal : None		26,693.90	26,548.18
Total [1025.0] Cash & Equivalents		26,693.90	26,548.18
Group : [1300.0] Prepaid Expenses: Other Prepaid Expenses			
Subgroup : None			
1300	Prepaid Expenses	24,715.80	23,685.86
Subtotal : None		24,715.80	23,685.86
Total [1300.0] Prepaid Expenses: Other Prepaid Expenses		24,715.80	23,685.86
Group : [1311.0] Other Current Assets			
Subgroup : None			
1040	Escrow - Repl. Reserve	235,732.36	226,582.38
1050	Escrow - Real Estate Tax	12,318.96	8,759.57
1054	Escrow - MIP	22,167.54	23,271.95
1055	Escrow - Prop Insurance	34,924.64	34,525.04
Subtotal : None		305,143.50	293,138.94
Total [1311.0] Other Current Assets		305,143.50	293,138.94
Group : [1511.1] Land: Cost			
Subgroup : None			
1510	Land	9,000.28	9,000.28
Subtotal : None		9,000.28	9,000.28
Total [1511.1] Land: Cost		9,000.28	9,000.28
Group : [1521.1] Building: Cost			
Subgroup : None			
1530	Building	2,053,970.75	2,053,970.75
Subtotal : None		2,053,970.75	2,053,970.75
Total [1521.1] Building: Cost		2,053,970.75	2,053,970.75
Group : [1522.2] Building: Accum. Depr.			
Subgroup : None			
1540	Accum Deprec - Building	(866,116.00)	(818,066.00)
Subtotal : None		(866,116.00)	(818,066.00)
Total [1522.2] Building: Accum. Depr.		(866,116.00)	(818,066.00)
Group : [1611.1] Building Improvements: Cost			
Subgroup : None			
1570	Building Improvements	3,895,523.11	3,895,523.11
Subtotal : None		3,895,523.11	3,895,523.11
Total [1611.1] Building Improvements: Cost		3,895,523.11	3,895,523.11
Group : [1612.2] Building Improvements: Accum. Depr.			
Subgroup : None			
1575	Accum Deprec Bldg Improv	(2,977,611.00)	(2,782,835.00)
Subtotal : None		(2,977,611.00)	(2,782,835.00)
Total [1612.2] Building Improvements: Accum. Depr.		(2,977,611.00)	(2,782,835.00)
Group : [1631.1] Other Improvements: Cost			
Subgroup : None			
1520	Land Improvements	4,900.00	4,900.00
1631	Other Improvements	148,225.01	148,225.01
Subtotal : None		153,125.01	153,125.01
Total [1631.1] Other Improvements: Cost		153,125.01	153,125.01
Group : [1632.2] Other Improvements: Accum. Depr.			
Subgroup : None			
1632	Accum Deprec - Other Improv	(148,225.00)	(148,225.00)
Subtotal : None		(148,225.00)	(148,225.00)
Total [1632.2] Other Improvements: Accum. Depr.		(148,225.00)	(148,225.00)
Group : [1651.1] Equipment: Cost			
Subgroup : None			
1650	Major Movable Equipment	219,742.94	219,742.94
1680	Improvements - Life Safety	49,098.65	49,098.65
Subtotal : None		268,841.59	268,841.59
Total [1651.1] Equipment: Cost		268,841.59	268,841.59
Group : [1652.2] Equipment: Accum. Depr.			
Subgroup : None			
1660	Accum Deprec - Equipment	(215,300.00)	(214,412.00)
1690	Accum Deprec - Improv Life Safety	(49,098.65)	(49,098.65)
Subtotal : None		(264,398.65)	(263,510.65)
Total [1652.2] Equipment: Accum. Depr.		(264,398.65)	(263,510.65)
Group : [1975.1] Mortgage Acquisition Costs			
Subgroup : None			
1980	Deferred Financing Fees	66,411.85	66,411.85
Subtotal : None		66,411.85	66,411.85
Total [1975.1] Mortgage Acquisition Costs		66,411.85	66,411.85
Group : [1975.2] Accumulated Amort. of Mort. Acq. Costs			
Subgroup : None			
1981	Accum Amortization - MAC	(22,765.44)	(20,330.81)
Subtotal : None		(22,765.44)	(20,330.81)
Total [1975.2] Accumulated Amort. of Mort. Acq. Costs		(22,765.44)	(20,330.81)
Group : [2030.0] Accrued Expenses			
Subgroup : None			
2270	Accrued Interest Payable	(19,425.00)	(19,867.00)
Subtotal : None		(19,425.00)	(19,867.00)
Total [2030.0] Accrued Expenses		(19,425.00)	(19,867.00)
Group : [2160.0] Notes Payable: Due w/i 1 Year on Long-Term Debt			
Subgroup : None			
2300	Current Maturities	(127,430.00)	(122,016.00)
Subtotal : None		(127,430.00)	(122,016.00)
Total [2160.0] Notes Payable: Due w/i 1 Year on Long-Term Debt		(127,430.00)	(122,016.00)
Group : [2310.0] Mortgages			
Subgroup : None			
2301	Long-Term Debt Offset	127,430.00	122,016.00
2310	1st Mortgage	(5,358,606.44)	(5,480,621.97)
Subtotal : None		(5,231,176.44)	(5,358,605.97)
Total [2310.0] Mortgages		(5,231,176.44)	(5,358,605.97)
Group : [2520.0] Capital (Sole or Part)			
Subgroup : None			
2541	Members Capital	2,744,611.86	2,640,922.79
Subtotal : None		2,744,611.86	2,640,922.79
Total [2520.0] Capital (Sole or Part)		2,744,611.86	2,640,922.79
Group : [2545.0] Contributions			
Subgroup : None			
2500	Capital Contribution - NHT	(28.00)	(28.00)
2502	Capital Contribution - MAT	(221.00)	(221.00)
2503	Capital Contribution - GMT	(288.00)	(288.00)

4,048,648.12

(2,434.63)

122,015.53

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Engagement: **MDMC 2023 - 84 Elm St, Inc. d/b/a Timothy Daniels House**
Period Ending: **12/31/2023**
Trial Balance: **T02-01 - Realty TB**
Workpaper: **T::::02 - MCD REA-CR Groupings Report**

Account	Description	CAID	PP-1
		12/31/2023	12/31/2022
2504	Capital Contribution - PHT	(288.00)	(288.00)
2505	Capital Contribution - DTA	(288.00)	(288.00)
2506	Capital Contribution - PBT	(288.00)	(288.00)
Subtotal : None		<u>(1,401.00)</u>	<u>(1,401.00)</u>
Total [2545.0] Contributions		<u>(1,401.00)</u>	<u>(1,401.00)</u>
Group : [3510.1] Rental Income: Nursing Facilities			
Subgroup : None			
3000	Rental Income	(461,139.53)	(478,000.00)
Subtotal : None		<u>(461,139.53)</u>	<u>(478,000.00)</u>
Total [3510.1] Rental Income: Nursing Facilities		<u>(461,139.53)</u>	<u>(478,000.00)</u>
Group : [3530.0] Other Income			
Subgroup : None			
3180	Interest Income	(149.98)	(74.45)
Subtotal : None		<u>(149.98)</u>	<u>(74.45)</u>
Total [3530.0] Other Income		<u>(149.98)</u>	<u>(74.45)</u>
Group : [9540.0] Taxes, Real Estate			
Subgroup : None			
4510	Real Estate Taxes	16,482.47	24,018.48
Subtotal : None		<u>16,482.47</u>	<u>24,018.48</u>
Total [9540.0] Taxes, Real Estate		<u>16,482.47</u>	<u>24,018.48</u>
Group : [9545.1] Long Term Debt: Nursing Facilities			
Subgroup : None			
4520	Interest - Long-term debt	235,551.43	240,754.14
4530	Mortgage Insurance Premium	29,779.10	30,437.24
4580	Amortization	2,434.63	2,424.26
Subtotal : None		<u>267,765.16</u>	<u>273,615.64</u>
Total [9545.1] Long Term Debt: Nursing Facilities		<u>267,765.16</u>	<u>273,615.64</u>
Group : [9550.0] Building Depreciation			
Subgroup : None			
4540	Depreciation - Building	48,050.00	48,050.00
Subtotal : None		<u>48,050.00</u>	<u>48,050.00</u>
Total [9550.0] Building Depreciation		<u>48,050.00</u>	<u>48,050.00</u>
Group : [9560.8] Building Improvement Depreciation			
Subgroup : None			
4560	Depreciation Bldg Impr	194,776.00	194,776.00
Subtotal : None		<u>194,776.00</u>	<u>194,776.00</u>
Total [9560.8] Building Improvement Depreciation		<u>194,776.00</u>	<u>194,776.00</u>
Group : [9570.0] Equipment Depreciation			
Subgroup : None			
4565	Depreciation - Equipment	888.00	0.00
4570	Depreciation Major Mov	0.00	888.00
Subtotal : None		<u>888.00</u>	<u>888.00</u>
Total [9570.0] Equipment Depreciation		<u>888.00</u>	<u>888.00</u>
Group : [9580.0] Insurance- Building, Building Improvement, and Equipment			
Subgroup : None			
4590	Property Insurance	15,905.00	13,325.00
Subtotal : None		<u>15,905.00</u>	<u>13,325.00</u>
Total [9580.0] Insurance- Building, Building Improvement, and Equipment		<u>15,905.00</u>	<u>13,325.00</u>
Group : [9502.5] Other Operating Expense			
Subgroup : None			
4259	Miscellaneous	500.00	500.00
4591	Liability Insurance	22,793.96	22,122.56
4592	Umbrella Insurance	4,639.80	4,467.84
Subtotal : None		<u>27,933.76</u>	<u>27,090.40</u>
Total [9502.5] Other Operating Expense		<u>27,933.76</u>	<u>27,090.40</u>

Tickmarks

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