

Client: **A442984 - Aberjona Nursing Center, Inc.**
Engagement: **MDMC 2022 - Aberjona Nursing Center, Inc.**
Period Ending: **12/31/2022**
Trial Balance: **T-01 - Realty TB**
Workpaper: **T:::01 - HCF-2 MCD TB Report**

Account	Description	PP-1	FS	JE Ref #	CAIDJE	CAID
		12/31/2021	12/31/2022			12/31/2022
Group : [1] BALANCE SHEET						
Subgroup : None						
1030	Cash - Eastern Bank	109,144.18	0.00		0.00	0.00
1071	Escrow - RE Taxes HUD 2012 Refi	31,052.17	0.00		0.00	0.00
1072	Escrow - Ins HUD 2012 Ref	136,318.57	0.00		0.00	0.00
1073	Escrow - Repl Res HUD 2012 Refi	106,623.00	0.00		0.00	0.00
1074	Escrow - MIP HUD 2012 Refi	16,273.61	0.00		0.00	0.00
1280	Prepaid Insurance	(42,201.69)	0.00		0.00	0.00
1285	Prepaid MIP	2,480.27	0.00		0.00	0.00
13000	rent receivable	0.00	1,516,000.00		0.00	1,516,000.00
14000	Prepaid Expenses	0.00	5,333.33		0.00	5,333.33
15100	Building	3,735,347.20	17,000,000.00		0.00	17,000,000.00
1511	Land	150,000.00	0.00		0.00	0.00
15200	closing costs- property	1,682,361.31	130,809.35		0.00	130,809.35
1522	A/D - Building	(3,468,627.30)	(735,482.55)		0.00	(735,482.55)
16100	Loan costs	0.00	462,731.66		0.00	462,731.66
1612	A/D - Building Improvements	(842,629.49)	0.00		0.00	0.00
16200	Leasing costs	0.00	11,039.46		0.00	11,039.46
1632	accumulated amort- leasing costs	0.00	(1,840.00)		0.00	(1,840.00)
1651	Equipment	1,269,211.27	0.00		0.00	0.00
1652	A/D - Equipment	(1,059,068.50)	0.00		0.00	0.00
1662	accum amort- loan costs	0.00	(154,244.00)		0.00	(154,244.00)
19999	DUE FROM RELATED PARTIES	0.00	(336,475.66)		0.00	(336,475.66)
2030	Accrued Expenses	(11,163.16)	0.00		0.00	0.00
2270	Accrued Interest Payable	(11,613.00)	0.00		0.00	0.00
2311	Current Maturities	(122,197.00)	0.00		0.00	0.00
2312	Current Maturity off-set	122,197.00	0.00		0.00	0.00
2320	Mtg Acq Cost HUD 2012 Refi	81,342.00	0.00		0.00	0.00
2321	A/A - MAC HUD 2012 Refi	(29,453.00)	0.00		0.00	0.00
2325	Mtg Acq Costs - HUD 2016 MOD	13,102.45	0.00		0.00	0.00
2326	A/A - MAC HUD 2016 MOD	(5,627.21)	0.00		0.00	0.00
2350	Premium on Sale of GNMA's	(165,460.12)	0.00		0.00	0.00
26000	Loan- White Oak	0.00	(15,448,000.00)		0.00	(15,448,000.00)
2650	Members Capital	3,445,897.01	0.00		0.00	0.00
28000	Partnership debt	(3,871,021.12)	(3,036,000.00)		0.00	(3,036,000.00)
3000	Opening Bal Equity	(211,939.67)	0.00		0.00	0.00
32000	Retained Earnings	0.00	6,951.60		0.00	6,951.60
3900	Retained Earnings	(981,499.68)	0.00		0.00	0.00
Subtotal : None		78,849.10	(579,176.81)		0.00	(579,176.81)
Total [1] BALANCE SHEET		78,849.10	(579,176.81)		0.00	(579,176.81)
Group : [2] INCOME STATEMENT						
Subgroup : None						
3010	Rental Income	(672,000.00)	(1,680,000.00)		0.00	(1,680,000.00)
3181	Interest Income - Repl Res	(28.54)	0.00		0.00	0.00
4165	Bank fees	364.72	0.00		0.00	0.00
4430	Property Insurance	28,519.00	0.00		0.00	0.00
4510	Real Estate Taxes	116,150.47	0.00		0.00	0.00
4525	Interest- White Oak	0.00	1,011,899.80		0.00	1,011,899.80
4527	Interst- promissory note	141,314.38	276,000.00		0.00	276,000.00
4527.1	4527.10 -+ Amort of GNMA Premium	(7,399.56)	0.00		0.00	0.00
4530	MIP Insurance	20,400.00	0.00		0.00	0.00
4540	Depreciation - Building	19,881.00	735,482.55		0.00	735,482.55
4550	Depreciation - Improvements	70,418.12	0.00		0.00	0.00
4570	Depreciation - Equipment	51,710.31	0.00		1,840.00	1,840.00
4580	Amortization MAC (DAIWA)	0.00	156,084.00	CAIDJE - 1	1,840.00	154,244.00
4590	Amortization - MAC (HUD)	3,420.00	0.00	CAIDJE - 1	(1,840.00)	0.00
60100	Asset Management fee	0.00	63,999.96		0.00	63,999.96
61000	Filing Fees	520.00	876.13		0.00	876.13
66700	Professional fees	147,881.00	14,834.37		0.00	14,834.37
Subtotal : None		(78,849.10)	579,176.81		0.00	579,176.81
Total [2] INCOME STATEMENT		(78,849.10)	579,176.81		0.00	579,176.81

Tickmarks

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