

Client: **A443493 - 135 Benton Drive Operating Company, LLC-Redstone**  
Engagement: **MD 2022 - Care One at Redstone**  
Period Ending: **12/31/2022**  
Trial Balance: **T::01 - Realty TB**  
Workpaper: **T:::02 - MCD REA CR Groupings Report**

Account	Description	Caid 12/31/2022	1st PP 12/31/2021
<b>Group : [1025.0] Cash &amp; Equivalents</b>			
<b>Subgroup : None</b>			
10010	Cash - Lockbox	121,842.97	144,926.47
<b>Subtotal : None</b>		<b>121,842.97</b>	<b>144,926.47</b>
<b>Total [1025.0] Cash &amp; Equivalents</b>		<b>121,842.97</b>	<b>144,926.47</b>
<b>Group : [1180.0] Loans Receivable: Affiliates/Related Parties</b>			
<b>Subgroup : None</b>			
12550	Other Receivable - Related Party	111,698.28	111,982.28
<b>Subtotal : None</b>		<b>111,698.28</b>	<b>111,982.28</b>
<b>Total [1180.0] Loans Receivable: Affiliates/Related Parties</b>		<b>111,698.28</b>	<b>111,982.28</b>
<b>Group : [1280.0] Prepaid Expenses: Prepaid Insurance</b>			
<b>Subgroup : None</b>			
13010	Prepaid Property Insurance	11,145.86	5,701.47
13040	Prepaid Other Insurance	9,411.83	9,645.08
<b>Subtotal : None</b>		<b>20,557.69</b>	<b>15,346.55</b>
<b>Total [1280.0] Prepaid Expenses: Prepaid Insurance</b>		<b>20,557.69</b>	<b>15,346.55</b>
<b>Group : [1311.0] Other Current Assets</b>			
<b>Subgroup : None</b>			
10230	Escrows - Real Estate Tax	80,261.89	50,343.72
10240	Escrows - Property Insurance	17,104.50	5,701.50
10250	Escrows - Repair & Replacement Costs	1,044,724.21	896,604.59
10260	Escrows - PMI	43,402.95	31,678.47
15116	ARF Clearing	3,688.48	6,151.92
<b>Subtotal : None</b>		<b>1,189,182.03</b>	<b>990,480.20</b>
<b>Total [1311.0] Other Current Assets</b>		<b>1,189,182.03</b>	<b>990,480.20</b>
<b>Group : [1511.1] Land: Cost</b>			
<b>Subgroup : None</b>			
15100	Land	846,500.00	846,500.00
<b>Subtotal : None</b>		<b>846,500.00</b>	<b>846,500.00</b>
<b>Total [1511.1] Land: Cost</b>		<b>846,500.00</b>	<b>846,500.00</b>
<b>Group : [1521.1] Building: Cost</b>			
<b>Subgroup : None</b>			
15110	Building	12,294,994.81	12,294,994.81
<b>Subtotal : None</b>		<b>12,294,994.81</b>	<b>12,294,994.81</b>
<b>Total [1521.1] Building: Cost</b>		<b>12,294,994.81</b>	<b>12,294,994.81</b>
<b>Group : [1522.2] Building: Accum. Depr.</b>			
<b>Subgroup : None</b>			
15210	Accum Depr - Building	(6,685,403.39)	(6,378,028.52)
<b>Subtotal : None</b>		<b>(6,685,403.39)</b>	<b>(6,378,028.52)</b>
<b>Total [1522.2] Building: Accum. Depr.</b>		<b>(6,685,403.39)</b>	<b>(6,378,028.52)</b>
<b>Group : [1611.1] Building Improvements: Cost</b>			
<b>Subgroup : None</b>			
15115	Building Improvements	2,375,564.26	2,375,564.26
15125	Flooring & Renovations	402,747.30	402,747.30
<b>Subtotal : None</b>		<b>2,778,311.56</b>	<b>2,778,311.56</b>
<b>Total [1611.1] Building Improvements: Cost</b>		<b>2,778,311.56</b>	<b>2,778,311.56</b>
<b>Group : [1612.2] Building Improvements: Accum. Depr.</b>			
<b>Subgroup : None</b>			
15215	Accum Depr - Building Improvements	(1,347,984.21)	(1,253,069.56)
15225	Accum Depr - Flooring & Renovations	(158,662.94)	(131,845.92)
<b>Subtotal : None</b>		<b>(1,506,647.15)</b>	<b>(1,384,915.48)</b>
<b>Total [1612.2] Building Improvements: Accum. Depr.</b>		<b>(1,506,647.15)</b>	<b>(1,384,915.48)</b>
<b>Group : [1631.1] Other Improvements: Cost</b>			
<b>Subgroup : None</b>			
15105	Land Improvements	84,055.98	84,055.98
<b>Subtotal : None</b>		<b>84,055.98</b>	<b>84,055.98</b>
<b>Total [1631.1] Other Improvements: Cost</b>		<b>84,055.98</b>	<b>84,055.98</b>
<b>Group : [1632.2] Other Improvements: Accum. Depr.</b>			
<b>Subgroup : None</b>			
15205	Accum Depr - Land Improvements	(19,288.19)	(16,706.87)
<b>Subtotal : None</b>		<b>(19,288.19)</b>	<b>(16,706.87)</b>

0.00

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Account	Description	Caid	1st PP
		12/31/2022	12/31/2021
<b>Total [1632.2] Other Improvements: Accum. Depr.</b>		<b>(19,288.19)</b>	<b>(16,706.87)</b>
<b>Group : [1651.1] Equipment: Cost</b>			
<b>Subgroup : None</b>			
15130	Furniture & Fixtures	866,597.75	861,972.75
15140	Equipment - Movable	775,798.11	773,334.67
15141	Equipment - Fixed	1,003,130.70	961,425.26
15150	Computer Hardware	237,209.47	237,209.47
<b>Subtotal : None</b>		<b>2,882,736.03</b>	<b>2,833,942.15</b>
<b>Total [1651.1] Equipment: Cost</b>		<b>2,882,736.03</b>	<b>2,833,942.15</b>
<b>Group : [1652.2] Equipment: Accum. Depr.</b>			
<b>Subgroup : None</b>			
15230	Accum Depr - Furniture & Fixtures	(853,300.12)	(843,861.52)
15240	Accum Depr - Equipment - Movable	(546,155.48)	(488,428.58)
15241	Accum Depr - Equipment - Fixed	(875,313.16)	(840,598.30)
15250	Accum Depr - Computer Hardware	(229,630.07)	(224,240.56)
<b>Subtotal : None</b>		<b>(2,504,398.83)</b>	<b>(2,397,128.96)</b>
<b>Total [1652.2] Equipment: Accum. Depr.</b>		<b>(2,504,398.83)</b>	<b>(2,397,128.96)</b>
<b>Group : [1710.1] Software: Cost</b>			
<b>Subgroup : None</b>			
15151	Computer Software	715.16	715.16
<b>Subtotal : None</b>		<b>715.16</b>	<b>715.16</b>
<b>Total [1710.1] Software: Cost</b>		<b>715.16</b>	<b>715.16</b>
<b>Group : [1710.2] Software: Accum. Depr.</b>			
<b>Subgroup : None</b>			
15251	Accum Depr - Computer Software	(715.16)	(715.16)
<b>Subtotal : None</b>		<b>(715.16)</b>	<b>(715.16)</b>
<b>Total [1710.2] Software: Accum. Depr.</b>		<b>(715.16)</b>	<b>(715.16)</b>
<b>Group : [1975.1] Mortgage Acquisition Costs</b>			
<b>Subgroup : None</b>			
16050	Financing Cost	335,701.86	359,999.66
<b>Subtotal : None</b>		<b>335,701.86</b>	<b>359,999.66</b>
<b>Total [1975.1] Mortgage Acquisition Costs</b>		<b>335,701.86</b>	<b>359,999.66</b>
<b>Group : [1975.2] Accumulated Amort. of Mort. Acq. Costs</b>			
<b>Subgroup : None</b>			
16055	Accum Amort - Financing Cost	(93,725.91)	(104,340.97)
<b>Subtotal : None</b>		<b>(93,725.91)</b>	<b>(104,340.97)</b>
<b>Total [1975.2] Accumulated Amort. of Mort. Acq. Costs</b>		<b>(93,725.91)</b>	<b>(104,340.97)</b>
<b>Group : [1979.0] Construction in Progress</b>			
<b>Subgroup : None</b>			
15195	Construction in Progress	17,020.00	22,020.00
<b>Subtotal : None</b>		<b>17,020.00</b>	<b>22,020.00</b>
<b>Total [1979.0] Construction in Progress</b>		<b>17,020.00</b>	<b>22,020.00</b>
<b>Group : [2020.0] Trade Payables</b>			
<b>Subgroup : None</b>			
20000	AP - Trade	(4,500.00)	0.00
<b>Subtotal : None</b>		<b>(4,500.00)</b>	<b>0.00</b>
<b>Total [2020.0] Trade Payables</b>		<b>(4,500.00)</b>	<b>0.00</b>
<b>Group : [2030.0] Accrued Expenses</b>			
<b>Subgroup : None</b>			
20020	AP - General Accruals	(2,250.00)	0.00
21020	Accrued Interest - Third Party	(29,176.89)	(30,019.33)
21035	Accrued Property Insurance	(5,605.91)	(2,863.25)
<b>Subtotal : None</b>		<b>(37,032.80)</b>	<b>(32,882.58)</b>
<b>Total [2030.0] Accrued Expenses</b>		<b>(37,032.80)</b>	<b>(32,882.58)</b>
<b>Group : [2110.0] Notes Payable: Officer, Owner, or Related Parties</b>			
<b>Subgroup : None</b>			
20030	AP - Related Party	325.91	(1,044.23)
21021	Accrued Interest - Related Party	(3,675,343.19)	(3,816,623.29)
25670	Partners Note	(673,053.00)	(673,053.00)
<b>Subtotal : None</b>		<b>(4,348,070.28)</b>	<b>(4,490,720.52)</b>
<b>Total [2110.0] Notes Payable: Officer, Owner, or Related Parties</b>		<b>(4,348,070.28)</b>	<b>(4,490,720.52)</b>

48,793.88

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Account	Description	Caid 12/31/2022	1st PP 12/31/2021
<b>Group : [2120.0] Notes Payable: Subsidiaries and Affiliates</b>			
<b>Subgroup : None</b>			
23000 Due to / from Affiliates		(2.00)	(2.00)
<b>Subtotal : None</b>		<b>(2.00)</b>	<b>(2.00)</b>
<b>Total [2120.0] Notes Payable: Subsidiaries and Affiliates</b>		<b>(2.00)</b>	<b>(2.00)</b>
<b>Group : [2310.0] Mortgages</b>			
<b>Subgroup : None</b>			
25145 Mortgage Payable - Current Portion		(331,184.56)	(320,927.56)
25645 Mortgage Payable - Long Term Portion		(10,783,822.68)	(11,115,008.19)
<b>Subtotal : None</b>		<b>(11,115,007.24)</b>	<b>(11,435,935.75)</b>
<b>Total [2310.0] Mortgages</b>		<b>(11,115,007.24)</b>	<b>(11,435,935.75)</b>
			320,928.51
<b>Group : [2650.0] Retained Earnings (Corp)</b>			
<b>Subgroup : None</b>			
30060 Retained Earnings		5,758,101.99	5,872,269.51
<b>Subtotal : None</b>		<b>5,758,101.99</b>	<b>5,872,269.51</b>
<b>Total [2650.0] Retained Earnings (Corp)</b>		<b>5,758,101.99</b>	<b>5,872,269.51</b>
<b>Group : [3510.1] Rental Income: Nursing Facility</b>			
<b>Subgroup : None</b>			
46005 Rental Income - Related Party		(1,346,631.36)	(1,388,862.09)
<b>Subtotal : None</b>		<b>(1,346,631.36)</b>	<b>(1,388,862.09)</b>
<b>Total [3510.1] Rental Income: Nursing Facility</b>		<b>(1,346,631.36)</b>	<b>(1,388,862.09)</b>
<b>Group : [3530.0] Other Income</b>			
<b>Subgroup : None</b>			
87500 Interest Income		(1,323.94)	(1,006.42)
<b>Subtotal : None</b>		<b>(1,323.94)</b>	<b>(1,006.42)</b>
<b>Total [3530.0] Other Income</b>		<b>(1,323.94)</b>	<b>(1,006.42)</b>
<b>Group : [9540.0] Taxes, Real Estate</b>			
<b>Subgroup : None</b>			
63400 Real Estate Tax Expense - Third Party		162,538.46	203,838.37
<b>Subtotal : None</b>		<b>162,538.46</b>	<b>203,838.37</b>
<b>Total [9540.0] Taxes, Real Estate</b>		<b>162,538.46</b>	<b>203,838.37</b>
<b>Group : [9545.1] Long-Term Interst: Nursing Facilities</b>			
<b>Subgroup : None</b>			
86055 Amortization - Deferred Financing Cost		13,682.74	9,606.72
87010 Interest Expense - Mortgages		354,782.45	364,747.40
<b>Subtotal : None</b>		<b>368,465.19</b>	<b>374,354.12</b>
<b>Total [9545.1] Long-Term Interst: Nursing Facilities</b>		<b>368,465.19</b>	<b>374,354.12</b>
<b>Group : [9550.0] Building Depreciation</b>			
<b>Subgroup : None</b>			
85210 Depreciation - Building		307,374.87	307,374.87
<b>Subtotal : None</b>		<b>307,374.87</b>	<b>307,374.87</b>
<b>Total [9550.0] Building Depreciation</b>		<b>307,374.87</b>	<b>307,374.87</b>
<b>Group : [9560.8] Building Improvement Depreciation</b>			
<b>Subgroup : None</b>			
85205 Depreciation - Land Improvements		2,581.32	2,581.32
85215 Depreciation - Building Improvements		95,236.90	95,378.65
85225 Depreciation - Flooring & Renovations		26,817.02	26,817.02
<b>Subtotal : None</b>		<b>124,635.24</b>	<b>124,776.99</b>
<b>Total [9560.8] Building Improvement Depreciation</b>		<b>124,635.24</b>	<b>124,776.99</b>
<b>Group : [9570.0] Equipment Depreciation</b>			
<b>Subgroup : None</b>			
85230 Depreciation - Furniture & Fixtures		9,438.60	12,215.49
85240 Depreciation - Movable		57,679.65	67,692.33
85241 Depreciation - Fixed		34,439.86	37,507.20
85250 Depreciation - Computer Hardware		5,389.51	9,069.17
<b>Subtotal : None</b>		<b>106,947.62</b>	<b>126,484.19</b>
<b>Total [9570.0] Equipment Depreciation</b>		<b>106,947.62</b>	<b>126,484.19</b>
<b>Group : [9580.0] Insurance- Building, Building Improvement, and Equipment</b>			
<b>Subgroup : None</b>			
63271 Property Insurance - Third Party		16,847.37	10,577.22
<b>Subtotal : None</b>		<b>16,847.37</b>	<b>10,577.22</b>
<b>Total [9580.0] Insurance- Building, Building Improvement, and Equipment</b>		<b>16,847.37</b>	<b>10,577.22</b>

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Account	Description	Caid 12/31/2022	1st PP 12/31/2021
<b>Group : [9502.5] Other Operating Expenses</b>			
<b>Subgroup : None</b>			
63065	Accounting	10,510.00	2,526.33
63275	Other Insurance Expense	56,703.78	58,094.54
63415	Annual Report Fees	0.00	369.00
87020	Interest Expense - Related Party	67,305.36	67,305.36
<b>Subtotal : None</b>		<b>134,519.14</b>	<b>128,295.23</b>
<b>Total [9502.5] Other Operating Expenses</b>		<b>134,519.14</b>	<b>128,295.23</b>
<b>Sum of Account Groups</b>		<b>41,532.80</b>	<b>32,882.58</b>
<b>Net (Income) Loss</b>		<b>(126,627.41)</b>	<b>(114,167.52)</b>

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