

Client: **A443025 - 140 Webb Street, Inc.**
Engagement: **MDMC 2022 - 140 Webb Street, Inc.**
Period Ending: **12/31/2022**
Trial Balance: **T-01 - Master TB**
Workpaper: **T-01 - SNF-CR TB Reports**

Account	Description	PP-1 12/31/2021	FS 12/31/2022	JE Ref #	CAIDJE	CAID 12/31/2022
Group : [BS] Balance Sheet Groupings						
Subgroup : None						
100100.000	Cash - Operating	479,441.20	146,465.91		0.00	146,465.91
100200.000	Cash - Petty	150.00	150.00		0.00	150.00
111000.000	A/R - Private	(11,274.96)	22,211.24		0.00	22,211.24
112000.000	A/R - Medicaid	185,638.23	314,217.70		0.00	314,217.70
113000.000	A/R - Medicare Part A	70,934.94	81,403.39		0.00	81,403.39
114000.000	A/R - Medicare Part B	0.00	0.29		0.00	0.29
191140.000	Reserve For Bad Debts	(11,400.00)	(18,800.00)		0.00	(18,800.00)
191280.000	Prepaid Insurance	4,732.00	4,993.00		0.00	4,993.00
191611.000	Building Improvements	74,027.01	101,334.70		0.00	101,334.70
191612.000	Accum. Deprec. - Building Improvements	(30,888.95)	(34,832.95)		0.00	(34,832.95)
191631.000	Other Improvements	2,152.00	2,152.00		0.00	2,152.00
191632.000	Accum. Deprec. - Other Improvements	(2,152.00)	(2,152.00)		0.00	(2,152.00)
191651.000	Equipment	237,023.03	237,023.03		0.00	237,023.03
191652.000	Accum. Deprec. - Equipment	(197,373.28)	(206,051.33)		0.00	(206,051.33)
191701.000	Motor Vehicles	68,455.25	68,455.25		0.00	68,455.25
191702.000	Accum. Deprec. - Motor Vehicles	(27,382.00)	(41,073.00)		0.00	(41,073.00)
191900.000	Right of Use Asset	0.00	2,517,947.57		0.00	2,517,947.57
191970.000	Daisa Minimum Balance	2,100.00	2,100.00		0.00	2,100.00
200100.000	Accounts Payable	(280,407.29)	(243,938.71)		0.00	(243,938.71)
200200.000	Accrued Accounts Payable	1,153.99	(2,130.95)		0.00	(2,130.95)
202111.000	DUE TO OFFICERS-NHT	(139,895.00)	(135,500.00)		0.00	(135,500.00)
202129.000	519 MAIN STREET, INC.	(1,949.00)	(2,660.00)		0.00	(2,660.00)
202140.000	Loan - M.V.	(22,563.86)	(15,531.31)		0.00	(15,531.31)
202140.1CLA	Current Maturities	(7,033.00)	(7,304.00)		0.00	(7,304.00)
202140.2CLA	Current Maturities Offset	7,033.00	7,304.00		0.00	7,304.00
202147.000	REHABILITATION ASSOC., INC.	(611,586.46)	(310,554.46)		0.00	(310,554.46)
202153.000	16 PLEASANT ST., INC.	43,077.70	72,509.00		0.00	72,509.00
202159.000	137 NICHOLS ST., INC.	(1,408.00)	0.00		0.00	0.00
202163.000	34 LINCOLN ST., INC.	(268.00)	(593.00)		0.00	(593.00)
202171.000	Kudu, LLC	0.00	(14,012.00)		0.00	(14,012.00)
202190.000	Accrued Salaries	(29,810.00)	(43,347.00)		0.00	(43,347.00)
202191.000	Accrued Vacation	(69,552.00)	(86,694.00)		0.00	(86,694.00)
202214.000	Accrued Payroll Taxes	(10,508.00)	(13,312.00)		0.00	(13,312.00)
202263.000	DEFERRED FEDERAL TAX	(3,499.01)	0.00		0.00	0.00
202300.000	Righ of Use liability- Short Term	0.00	(110,468.83)		0.00	(110,468.83)
202301.000	Right of Use liability- Long Term	0.00	(2,407,478.74)		0.00	(2,407,478.74)
215300.000	Resident Trust	(218.40)	(72.80)		0.00	(72.80)
301000.000	Capital Stock	(1,000.00)	(1,000.00)		0.00	(1,000.00)
301500.000	Additional Paid In Capital	(412,800.00)	(412,800.00)		0.00	(412,800.00)
308000.000	Retained Earnings	246,395.25	697,050.86		0.00	697,050.86
Subtotal : None		(450,655.61)	165,010.86		0.00	165,010.86
Total [BS] Balance Sheet Groupings		(450,655.61)	165,010.86		0.00	165,010.86
Group : [P&L] Profit & Loss Groupings						
Subgroup : None						
3000	MEDICAID RESOURCE INCOME	(437,584.00)	0.00		(589,204.00)	(589,204.00)
				CAIDJE - 2	(589,204.00)	
400100.000	Medicare A - Room And Board	(581,001.83)	(976,605.08)		0.00	(976,605.08)
400111.000	Medicare A - 2% Withholding	0.00	10,186.53		0.00	10,186.53
400250.000	Medicare A - Pharmacy	(26,476.88)	(45,975.32)		0.00	(45,975.32)
400400.000	Medicare A - Physical Therapy	(168,263.42)	(212,659.52)		0.00	(212,659.52)
400450.000	Medicare A - Occupational Therapy	(163,709.84)	(175,789.92)		0.00	(175,789.92)
400500.000	Medicare A - Speech Therapy	(12,728.66)	(10,647.14)		0.00	(10,647.14)
400700.000	Medicare A - X-Ray	(1,208.66)	(1,826.00)		0.00	(1,826.00)
400850.000	Medicare A - Lab	(17,993.48)	(8,638.06)		0.00	(8,638.06)
400900.000	Medicare A - Contractual Adjustment	390,380.94	455,535.96		0.00	455,535.96
400999.000	Medicare A - Prior Year Adjustment	(9,849.00)	0.00		0.00	0.00
410100.000	Private - Room And Board	(692,350.00)	(618,650.00)		0.00	(618,650.00)
410400.000	Private PT	(1,917.00)	0.00		0.00	0.00
410450.000	Private OT	(1,662.30)	0.00		0.00	0.00
410900.000	Private - Contractual Adjustment	1,818.41	0.00		0.00	0.00
430100.000	Medicaid - Room And Board	(1,072,017.36)	(2,538,479.72)		589,204.00	(1,949,275.72)
				CAIDJE -	589,204.00	
430100.500	Ma COVID Funding	(106,309.00)	0.00		0.00	0.00
450100.000	Managed Care Room and Board	(7,181.99)	(5,262.86)		0.00	(5,262.86)
450250.000	Managed Care Pharmacy	(2,265.30)	0.00		0.00	0.00
450400.000	Managed Care - Physical Therapy	(7,135.50)	0.00		0.00	0.00
450450.000	managed Care - Occupational Therapy	(5,470.30)	0.00		0.00	0.00
450700.000	managed Care X-Ray	(652.10)	0.00		0.00	0.00
450850.000	Managed Care Lab	(1,030.76)	0.00		0.00	0.00
450900.000	Managed Care - Contractual Adjustment	16,553.96	0.00		0.00	0.00
460400.000	Insurance - Physical Therapy	(227.34)	227.34		0.00	227.34

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		12/31/2021	12/31/2022			12/31/2022
460900.000	Insurance - Contractual Adjustment	113.67	(113.67)		0.00	(113.67)
470100.000	Hospice - Room And Board	(371,468.72)	(217,442.97)		0.00	(217,442.97)
470900.000	Hospice - Contractual Adjustment	0.00	(19,513.03)		0.00	(19,513.03)
500111.000	Medicare B - 2% Withholding	12.87	880.56		0.00	880.56
500400.000	Medicare B - Physical Therapy	(120,330.12)	(103,699.98)		0.00	(103,699.98)
500450.000	Medicare B - Occupational Therapy	(61,777.12)	(78,239.36)		0.00	(78,239.36)
500500.000	Medicare B - Speech Therapy	(1,348.22)	(12,023.10)		0.00	(12,023.10)
500900.000	Medicare B - Contractual Adjustment	110,257.62	114,716.93		0.00	114,716.93
503196.000	MOTOR VEHICLE REIMBURSE	(4,300.00)	(4,395.00)		0.00	(4,395.00)
505260.000	Managed Care B - Vaccines	229.24	0.00		0.00	0.00
505400.000	Managed Care B - Physical Therapy	(2,344.82)	4,041.50		0.00	4,041.50
505450.000	Managed Care B - Occupational Therapy	(7,912.18)	5,360.22		0.00	5,360.22
505500.000	Managed Care- B Speech Therapy	197.22	0.00		0.00	0.00
505900.000	Managed Care B - Contractual Adjustment	5,369.86	(5,006.40)		0.00	(5,006.40)
599060.000	Emergency Paid Sick Leave Reinmb	0.00	(8,495.50)		0.00	(8,495.50)
599070.000	US HHS Stimulus Donations	(350,952.67)	(1,977.48)		0.00	(1,977.48)
599075.000	COVID Testing Revenue	0.00	(236,225.06)		0.00	(236,225.06)
599080.000	Misc. Income	(3,777.16)	(9,059.86)		0.00	(9,059.86)
700969.000	XRay- HMO	326.05	0.00		0.00	0.00
704140.000	SALARIES-CLERICAL	40,120.03	42,642.89		0.00	42,642.89
704141.00	Clerical- Allocated	0.00	432.00		0.00	432.00
704141.000	Clerical ALlocated	2,210.00	0.00		0.00	0.00
704150.000	PAYROLL SERVICE	8,505.25	8,534.09		0.00	8,534.09
704160.000	MANAGEMENT FEES	475,000.00	425,000.00		0.00	425,000.00
704240.000	TONER/INK EXPENSE	3,979.80	3,485.25		0.00	3,485.25
704246.000	BANK CHARGES/FEES	80.00	60.00		0.00	60.00
704248.000	EMPLOYEE BENEFITS	1,650.00	650.00		0.00	650.00
				CAIDJE -	(0.00)	
704249.000	POSTAGE	307.74	346.68		0.00	346.68
704250.000	SUPPL. & EXP. - OFFICE	10,827.77	9,204.50		0.00	9,204.50
704251.000	PROFESSIONAL SERVICE	78,500.00	80,500.00		0.00	80,500.00
704252.000	TUITION & EDUCATION	1,452.00	0.00		0.00	0.00
704253.000	TAXES	208.00	110.00		0.00	110.00
704258.000	FINES & PENALTIES	0.00	4,585.65		0.00	4,585.65
704259.000	MISCELLANEOUS EXPENSE	60.00	1,223.93		0.00	1,223.93
704261.000	TELEPHONE	3,851.42	4,353.43		0.00	4,353.43
704274.000	GASOLINE - MOTOR VEHICLE	3,651.36	5,037.70		0.00	5,037.70
704275.000	MOTOR VEHICLE EXPENSE	890.39	795.01		0.00	795.01
704276.000	MOTOR VEHICLE EXCISE TAX	952.50	635.00		0.00	635.00
704277.000	Interest Motor Vehicle Note	997.60	735.77		0.00	735.77
704295.000	ADVERT.- PROMOTIONAL	9,229.20	8,005.40		0.00	8,005.40
704296.000	PROMOTIONAL/MARKETING EXP.	439.69	7,163.23		0.00	7,163.23
704301.000	LIC. & DUES - PATIENT RELATED	4,385.88	4,766.88		(750.00)	4,016.88
				CAIDJE -	(750.00)	
704302.000	LIC & DUES - NON PATIENT RELATED	750.00	0.00		750.00	750.00
				CAIDJE -	750.00	
704310.000	EMPLOYEE UNIFORM EXPENSE	184.40	131.20		0.00	131.20
704333.000	EMPLOYEE BENEFITS - OTHER	1,518.25	1,989.73		0.00	1,989.73
704339.000	401K ALLOCATED	0.00	711.00		0.00	711.00
704340.000	401K EMPLOYER MATCH	1,991.80	1,442.60		0.00	1,442.60
				CAIDJE -	(0.00)	
704360.000	ACCOUNTING	32,575.00	32,000.00		0.00	32,000.00
704370.000	LEGAL	9,322.90	3,507.14		0.00	3,507.14
704400.000	PAYROLL TAXES	145,283.64	155,715.79		0.00	155,715.79
				CAIDJE -	(0.00)	
704401.000	State Family Medical Leave Tax	6,476.21	6,244.84		0.00	6,244.84
704405.000	PAYROLL TAXES ALLOCATED	24,301.00	29,115.00		0.00	29,115.00
704415.000	GROUP HEALTH INSURANCE	100,267.17	114,650.56		0.00	114,650.56
				CAIDJE -	(0.00)	
704416.000	GROUP INS. ALLOCATION	2,937.00	(1,229.00)		0.00	(1,229.00)
704418.000	GROUP LIFE INSURANCE	1,351.10	1,367.84		0.00	1,367.84
704419.000	WORKMAN'S COMP. INSURANCE	25,523.00	25,812.00		0.00	25,812.00
				CAIDJE -	(0.00)	
704429.000	WORKER'S COMP. - ALLOCATED	2,687.00	5,428.00		0.00	5,428.00
704430.000	INSURANCE - AUTO	2,780.00	2,824.00		0.00	2,824.00
704511.000	PERSONAL PROP. TAX	310.48	325.99		0.00	325.99
704535.000	RENT REAL ESTATE AFFIL.	298,200.00	295,000.00		0.00	295,000.00
704560.000	DEPRECIATION- BUILDING IMPROV	2,579.00	3,944.00		0.00	3,944.00
704570.000	DEPRECIATION - EQUIPMENT	10,021.08	8,678.05		0.00	8,678.05
704580.000	DEPRECIATION - MOTOR VEHICLES	13,691.00	13,691.00		0.00	13,691.00
705105.000	SALARIES - PLANT MAINTENANCE	24,452.63	51,548.78		0.00	51,548.78
705106.000	MAINTENANCE ALLOCATION	6,855.00	8,041.00		0.00	8,041.00
705110.000	PURCH.SERV.- PLANT & EQUIP.	30,747.70	48,161.55		0.00	48,161.55
705111.000	TRASH REMOVAL	7,559.16	7,738.00		0.00	7,738.00
705112.000	MEDICAL WASTE REMOVAL	105.85	0.00		0.00	0.00

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705115.000	SUPPL. & EXP. - PLANT	15,318.60	16,738.61		0.00	16,738.61
705116.000	TRASH LINERS	3,814.76	4,356.57		0.00	4,356.57
705121.000	ELECTRICITY	42,967.67	41,857.84		0.00	41,857.84
705122.000	WATER AND SEWERAGE	28,417.87	24,890.06		0.00	24,890.06
705124.000	NATURAL GAS	18,055.82	26,896.68		0.00	26,896.68
705205.000	SALARIES - DIETARY	240,838.70	280,135.05		0.00	280,135.05
705206.000	Dietary Sal Allocation	(38,228.00)	(36,051.00)		0.00	(36,051.00)
705220.000	RAW FOOD	103,237.71	138,443.82		0.00	138,443.82
705221.000	PURCH.SERV. - DIETARY	3,814.04	3,051.82		0.00	3,051.82
705222.000	FOOD - DIET SUPPLEMENTS	6,038.27	8,104.44		0.00	8,104.44
705233.000	PURCH.SERV. - DIETICIAN	12,100.00	13,797.50		0.00	13,797.50
705235.000	SUPPL. & EXP. - DIETARY	16,653.40	19,457.87		0.00	19,457.87
705310.000	SALARIES - LAUNDRY	47,107.00	39,253.02		0.00	39,253.02
705320.000	PURCH.SERV. - LAUNDRY	898.17	2,926.94		0.00	2,926.94
705330.000	SUPPL. & EXP. - LAUNDRY	3,771.94	4,596.84		0.00	4,596.84
705340.000	LINEN & BEDDING	2,766.37	3,136.16		0.00	3,136.16
705410.000	SALARIES - HOUSEKEEPING	69,701.32	53,087.25		0.00	53,087.25
705411.000	SAL HSKPING ALLOC	(3,255.00)	5,837.50		0.00	5,837.50
705415.000	PURCH.SERV. - HOUSEKEEPING	1,425.00	0.00		0.00	0.00
705420.000	SUPPL. & EXP. - HOUSEKEEPING	995.07	2,887.76		0.00	2,887.76
706020.000	SALARY - D.O.N.	69,001.80	47,851.28		0.00	47,851.28
706022.000	D.O.N. - ALLOCATED	0.00	(25,309.00)		0.00	(25,309.00)
706030.000	SALARIES - R.N.	151,081.39	74,361.84		0.00	74,361.84
706031.000	RN SALARY - ALLOCATED	5,409.00	36,587.00		0.00	36,587.00
706035.000	PURCH.SERV. - R.N.	33,865.00	91,358.77		0.00	91,358.77
706040.000	SALARIES - L.P.N.	338,557.87	442,387.22		0.00	442,387.22
706041.000	LPN- ALLOCATED	51,256.00	73,890.00		0.00	73,890.00
706045.000	PURCH.SERV. - L.P.N.	82,455.00	52,014.74		0.00	52,014.74
706050.000	SALARIES - NURSE AIDE	526,784.85	623,462.62		0.00	623,462.62
706051.000	C.N.A.- ALLOCATED	54,910.00	105,176.00		0.00	105,176.00
706055.000	PURCH.SERV. - N.AIDE	28,209.30	42,849.04		0.00	42,849.04
706060.000	SALARIES - C.N.A. RESTOR. AIDE	0.00	14,929.75		0.00	14,929.75
706220.000	Purchased Service- Covid Care	0.00	6,757.05		0.00	6,757.05
706508.000	SALARIES - MDS NURSE	83,307.96	84,322.17		0.00	84,322.17
706509.000	MDS- Allocated	0.00	164.00		0.00	164.00
706511.000	MEDICAL DIRECTOR	4,800.00	4,800.00		0.00	4,800.00
706512.000	MDS SALARY- ALLOCATED	2,111.00	0.00		0.00	0.00
706515.000	EMPLOYEE - OSHA REQUIRED	1,342.96	1,506.70		0.00	1,506.70
706516.000	EMPLOYEE BACKGROUND CHECK	614.16	537.39		0.00	537.39
706520.000	OXYGEN - HOUSE	1,000.00	2,772.81		0.00	2,772.81
706521.000	Supplies and expense- COVID 19 Related	178,707.80	105,566.43		0.00	105,566.43
706522.000	SUPPL. & EXP. - NURSING	34,267.34	38,274.95		0.00	38,274.95
706523.000	BRIEFS/DIAPERS/LINERS	14,851.55	20,925.04		0.00	20,925.04
706530.000	PHARMACY CONSULTANT	1,191.00	1,348.44		0.00	1,348.44
706630.000	OT Indirect	119.70	0.00		0.00	0.00
706810.000	SAL. - SOCIAL SERV.	69,555.00	70,914.00		0.00	70,914.00
706811.000	SOC. SERV - SAL ALLOCAT	268.00	0.00		0.00	0.00
707021.000	SALARIES - ACTIVITIES	51,020.42	64,389.93		0.00	64,389.93
707022.000	PURCH.SERV.-ACTIV. ENTERTAINERS	125.00	650.00		0.00	650.00
707023.000	SUPPL. & EXP. - ACTIVITIES	128.73	20.00		0.00	20.00
707025.000	CABLE T.V. EXPENSE	2,251.86	2,445.63		0.00	2,445.63
707800.000	ANCILL. EXP. - PART A	1,057.62	923.44		0.00	923.44
707822.000	PTA SALARY - ALLOCATED	88,068.00	0.00		0.00	0.00
707826.000	I V THERAPY - PART A	0.00	1,081.83		0.00	1,081.83
707910.000	AIR FLUIDIZED THER. - PART A	374.00	144.50		0.00	144.50
707912.000	PHARMACY - PART A	14,032.76	22,557.19		0.00	22,557.19
707919.000	PHARMACY - H.M.O.	735.89	0.00		0.00	0.00
707929	PT SALARY- ALLOCATED	0.00	0.00		49,896.00	49,896.00
707929.000	PT SALARY- ALLOCATED	0.00	87,565.00	CAIDJE -	49,896.00	37,669.00
				CAIDJE -	(49,896.00)	
707931.00	OTA SALARY - ALLOCATED	48,852.00	0.00		(49,896.00)	0.00
707932.000	OCCUP.THER. - PART A	290.70	0.00		0.00	0.00
707939.000	OT SALARY - ALLOCATED	0.00	49,178.00		0.00	49,178.00
707942.000	SPEECH THER. - PART A	780.00	390.00		0.00	390.00
707948.000	SPEECH THER. - PART B	104.58	104.56		0.00	104.56
707949.000	ST Allocated	3,424.00	5,558.00		0.00	5,558.00
707952.000	LABORATORY - PART A	4,217.09	4,369.29		0.00	4,369.29
707953.000	Lab- Medicaid	770.00	826.00		0.00	826.00
707959.000	LABORATORY - H.M.O.	210.99	0.00		0.00	0.00
707968.000	X-RAY - PART A	804.79	1,277.00		0.00	1,277.00
707982.000	MEDICAL SUPPL. - PART A	172.52	0.00		0.00	0.00
707988.000	AMBULANCE - PART A	1,848.45	478.24		0.00	478.24
708010.000	BAD DEBT EXPENSE	251.61	6,850.93		0.00	6,850.93
708020.000	M'CARE A BAD DEBTS (CO-INS.)	0.00	1,446.89		0.00	1,446.89

Client: **A443025 - 140 Webb Street, Inc.**
Engagement: **MDMC 2022 - 140 Webb Street, Inc.**
Period Ending: **12/31/2022**
Trial Balance: **T-01 - Master TB**
Workpaper: **T:01 - SNF-CR TB Reports**

Account	Description	PP-1	FS	JE Ref #	CAIDJE	CAID
		12/31/2021	12/31/2022			12/31/2022
708025.000	STATE INCOME TAX	456.00	456.00		0.00	456.00
708040.000	STATE USER FEE EXPENSE	236,790.10	288,093.25		0.00	288,093.25
Subtotal : None		450,655.61	(165,010.86)		0.00	(165,010.86)
Total [P&L] Profit & Loss Groupings		450,655.61	(165,010.86)		0.00	(165,010.86)

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Client: **A443025 - 140 Webb Street, Inc.**
Engagement: **MDMC 2022 - 140 Webb Street, Inc.**
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	PP-1 12/31/2021
Group : [1025.0]	Cash& Equivalents		
Subgroup : None			
1010	Cash	26,503.87	24,575.07
Subtotal : None		26,503.87	24,575.07
Total [1025.0]	Cash& Equivalents	26,503.87	24,575.07
Group : [1280.0]	Prepaid Expenses: Prepaid Insurance		
Subgroup : None			
1285	Prepaid Prop Insurance	20,116.84	19,526.41
Subtotal : None		20,116.84	19,526.41
Total [1280.0]	Prepaid Expenses: Prepaid Insurance	20,116.84	19,526.41
Group : [1311.0]	Other Current Assets		
Subgroup : None			
1040	Escrow - Repl. Reserve	333,842.95	333,731.67
1050	Escrow - Real Estate Tax	9,538.78	9,228.19
1054	Escrow - MIP	9,732.05	8,821.61
1055	Escrow - Prop Insurance	33,162.87	33,743.67
Subtotal : None		386,276.65	385,525.14
Total [1311.0]	Other Current Assets	386,276.65	385,525.14
Group : [1511.1]	Land: Cost		
Subgroup : None			
1510	Land	19,775.00	19,775.00
Subtotal : None		19,775.00	19,775.00
Total [1511.1]	Land: Cost	19,775.00	19,775.00
Group : [1521.1]	Building: Cost		
Subgroup : None			
1530	Building	1,917,207.00	1,917,207.00
Subtotal : None		1,917,207.00	1,917,207.00
Total [1521.1]	Building: Cost	1,917,207.00	1,917,207.00
Group : [1522.2]	Building: Accum. Depr.		
Subgroup : None			
1540	Accum Deprec - Building	(1,209,827.00)	(1,166,100.00)
Subtotal : None		(1,209,827.00)	(1,166,100.00)
Total [1522.2]	Building: Accum. Depr.	(1,209,827.00)	(1,166,100.00)
Group : [1611.1]	Building Improvements: Cost		
Subgroup : None			
1575	Building Improvements	1,179,361.34	1,179,361.34
Subtotal : None		1,179,361.34	1,179,361.34
Total [1611.1]	Building Improvements: Cost	1,179,361.34	1,179,361.34
Group : [1612.2]	Building Improvements: Accum. Depr.		
Subgroup : None			
1580	Accum Deprec - Building Improv	(1,138,797.64)	(1,135,868.64)
Subtotal : None		(1,138,797.64)	(1,135,868.64)
Total [1612.2]	Building Improvements: Accum. Depr	(1,138,797.64)	(1,135,868.64)
Group : [1631.1]	Other Improvements: Cost		
Subgroup : None			
1520	Land Improvements	16,350.00	16,350.00
Subtotal : None		16,350.00	16,350.00
Total [1631.1]	Other Improvements: Cost	16,350.00	16,350.00
Group : [1632.2]	Other Improvements: Accum. Depr.		
Subgroup : None			
1525	Accu Deprec Land Improve	(7,085.00)	(5,995.00)

1,195,711.34

Subtotal : None		<u>(7,085.00)</u>	<u>(5,995.00)</u>	
Total [1632.2]	Other Improvements: Accum. Depr.	<u>(7,085.00)</u>	<u>(5,995.00)</u>	
Group : [1651.1]	Equipment: Cost			
Subgroup : None				
1651	Equipment	363,421.16	363,421.16	
1670	Furniture & Fixtures	11,868.00	11,868.00	
Subtotal : None		<u>375,289.16</u>	<u>375,289.16</u>	
Total [1651.1]	Equipment: Cost	<u>375,289.16</u>	<u>375,289.16</u>	0.00
Group : [1652.2]	Equipment: Accum. Depr.			
Subgroup : None				
1660	Accum Deprec - Equipment	(279,101.91)	(261,903.91)	
1671	Accum Depr Furn & Fix	(9,077.00)	(7,382.00)	
Subtotal : None		<u>(288,178.91)</u>	<u>(269,285.91)</u>	
Total [1652.2]	Equipment: Accum. Depr.	<u>(288,178.91)</u>	<u>(269,285.91)</u>	
Group : [1975.1]	Mortgage Acquisition Costs			
Subgroup : None				
1980	Mortgage Acquisition Costs	57,704.70	57,704.70	
Subtotal : None		<u>57,704.70</u>	<u>57,704.70</u>	
Total [1975.1]	Mortgage Acquisition Costs	<u>57,704.70</u>	<u>57,704.70</u>	
Group : [1975.2]	Accumulated Amort. of Mort. Acq. Costs			
Subgroup : None				
1981	Accum Amortization - MAC	(26,574.00)	(23,566.63)	
Subtotal : None		<u>(26,574.00)</u>	<u>(23,566.63)</u>	
Total [1975.2]	Accumulated Amort. of Mort. Acq. Co:	<u>(26,574.00)</u>	<u>(23,566.63)</u>	
Group : [2030.0]	Accrued Expenses			
Subgroup : None				
2270	Accrued Interest Payable	(8,026.00)	(8,365.00)	
Subtotal : None		<u>(8,026.00)</u>	<u>(8,365.00)</u>	
Total [2030.0]	Accrued Expenses	<u>(8,026.00)</u>	<u>(8,365.00)</u>	
Group : [2160.0]	Notes Payable: Due w/i 1 Year on Long-Term Debt			
Subgroup : None				
2300	Current Maturities	(104,856.00)	(100,721.00)	
Subtotal : None		<u>(104,856.00)</u>	<u>(100,721.00)</u>	
Total [2160.0]	Notes Payable: Due w/i 1 Year on Lon	<u>(104,856.00)</u>	<u>(100,721.00)</u>	
Group : [2310.0]	Mortgages			
Subgroup : None				
2301	Long-Term Debt Offset	104,856.00	100,721.00	
2311	Mortgage - PRUDENTIAL	(2,390,019.80)	(2,490,741.18)	100,721.38
Subtotal : None		<u>(2,285,163.80)</u>	<u>(2,390,020.18)</u>	
Total [2310.0]	Mortgages	<u>(2,285,163.80)</u>	<u>(2,390,020.18)</u>	
Group : [2520.0]	Capital (Sole or Part)			
Subgroup : None				
2540	Members Capital	1,104,608.54	1,140,225.41	
Subtotal : None		<u>1,104,608.54</u>	<u>1,140,225.41</u>	
Total [2520.0]	Capital (Sole or Part)	<u>1,104,608.54</u>	<u>1,140,225.41</u>	
Group : [3510.1]	Rental Income: Nursing Facilities			
Subgroup : None				
3000	Rental Income	(280,988.00)	(284,000.00)	
Subtotal : None		<u>(280,988.00)</u>	<u>(284,000.00)</u>	
Total [3510.1]	Rental Income: Nursing Facilities	<u>(280,988.00)</u>	<u>(284,000.00)</u>	
Group : [3530.0]	Other Income			
Subgroup : None				
3180	Interest Income	(111.28)	(113.13)	
Subtotal : None		<u>(111.28)</u>	<u>(113.13)</u>	
Total [3530.0]	Other Income	<u>(111.28)</u>	<u>(113.13)</u>	
Group : [9540.0]	Taxes, Real Estate			
Subgroup : None				

4510	Real Estate Taxes	24,879.77	25,236.13
Subtotal : None		24,879.77	25,236.13
Total [9540.0]	Taxes, Real Estate	24,879.77	25,236.13
Group : [9545.1]	Long term Interest: Nursing Facilities		
Subgroup : None			
4520	Interest - Long-term debt	98,190.98	102,176.82
4530	Mortgage Insurance Premium	13,397.53	13,942.58
4580	HUD ReFi Amortization Cost	3,007.37	3,056.45
Subtotal : None		114,595.88	119,175.85
Total [9545.1]	Long term Interest: Nursing Facilities	114,595.88	119,175.85
Group : [9550.0]	Building Depreciation		
Subgroup : None			
4540	Depreciation - Building	43,727.00	43,727.00
Subtotal : None		43,727.00	43,727.00
Total [9550.0]	Building Depreciation	43,727.00	43,727.00
Group : [9560.8]	Building Improvement Depreciation		
Subgroup : None			
4535	Depr Land Improve	1,090.00	1,090.00
4560	Building Improvements	2,929.00	2,929.00
Subtotal : None		4,019.00	4,019.00
Total [9560.8]	Building Improvement Depreciation	4,019.00	4,019.00
Group : [9570.0]	Equipment Depreciation		
Subgroup : None			
4570	Depreciation - Equipment	17,198.00	17,198.00
4571	Depreciation - Furn & Fixt	1,695.00	1,695.00
Subtotal : None		18,893.00	18,893.00
Total [9570.0]	Equipment Depreciation	18,893.00	18,893.00
Group : [9580.0]	Insurance- Building, Building Improvement, and Equipment		
Subgroup : None			
4590	Property Insurance	7,225.00	6,903.00
Subtotal : None		7,225.00	6,903.00
Total [9580.0]	Insurance- Building, Building Improve	7,225.00	6,903.00
Group : [9502.5]	Other Operating Expenses		
Subgroup : None			
4259	Miscellaneous	500.00	500.00
4591	Liability Insurance	27,102.60	25,114.24
4592	Umbrella Insurance	5,472.28	4,928.04
Subtotal : None		33,074.88	30,542.28
Total [9502.5]	Other Operating Expenses	33,074.88	30,542.28
	NET (INCOME) LOSS	(34,684.75)	(35,616.87)
	Sum of Account Groups	0.00	0.00

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