

Client: **A442995 - Beaumont at the Willows**
Engagement: **MDMC 2022 - Beaumont at the Willows**
Period Ending: **12/31/2022**
Trial Balance: **T-01 - Realty TB**
Workpaper: **T:::01 - MCD REA-CR TB Report**

Account	Description	PP-1 12/31/2021	FS 12/31/2022	JE Ref #	CAIDJE	CAID 12/31/2022
Group : [10000] BALANCE SHEET						
Subgroup : None						
10003-00-00-00	Cash-Beaumont/WP at Westboro-Non-Specific	148,064.13	119,316.00		0.00	119,316.00
12500-00-00-00	Prepaid Expenses-Non-Specific	24,781.13	23,568.00		0.00	23,568.00
12510-00-00-00	Prepaid Insurance-Non-Specific	336,845.76	250,504.00		0.00	250,504.00
12515-00-00-00	Prepaid RE Taxes-Non-Specific	(0.01)	0.00		0.00	0.00
13005-10-00-00	Land-SNF-NON-SPECIFIC	120,942.00	120,942.00		0.00	120,942.00
13005-11-00-00	Land-Assist Living-Non Specific	319,645.60	319,646.00		0.00	319,646.00
13010-00-00-00	Building-Non-Specific	102,063.76	102,064.00		0.00	102,064.00
13010-10-00-00	Building-SNF-NON-SPECIFIC	5,063,232.84	5,063,233.00		0.00	5,063,233.00
13010-11-00-00	Building-Assist Living-Non Specific	6,090,501.60	6,090,502.00		0.00	6,090,502.00
13015-10-00-00	Building Improvements-SNF-NON-SPECIFIC	2,304,057.03	2,304,057.00		0.00	2,304,057.00
13015-11-00-00	Building Improvements-Assist Living-Non Specific	551,439.83	551,440.00		0.00	551,440.00
13020-10-00-00	Minor Improvements-SNF-NON-SPECIFIC	1,242,775.98	1,242,776.00		0.00	1,242,776.00
13020-11-00-00	Minor Improvements-Assist Living-Non Specific	1,115,670.17	1,174,417.00		0.00	1,174,417.00
13035-10-00-00	Equipment-SNF-NON-SPECIFIC	3,288,673.44	3,391,786.00		0.00	3,391,786.00
13035-11-00-00	Equipment-Assist Living-Non Specific	1,170,574.72	1,181,495.00		0.00	1,181,495.00
13510-00-00-00	Res For Depr-Building-Non-Specific	(102,063.77)	(102,064.00)		0.00	(102,064.00)
13510-10-00-00	Res For Depr-Building-SNF-NON-SPECIFIC	(4,864,271.77)	(4,996,912.00)		0.00	(4,996,912.00)
13510-11-00-00	Res For Depr-Building-Assist Living-Non Specific	(4,027,346.59)	(4,180,173.00)		0.00	(4,180,173.00)
13515-10-00-00	Res For Depr-Imprvmnt-SNF-NON-SPECIFIC	(2,125,364.56)	(2,170,457.00)		0.00	(2,170,457.00)
13515-11-00-00	Res For Depr-Imprvmnt-Assist Living-Non Specific	(485,929.52)	(499,755.00)		0.00	(499,755.00)
13520-10-00-00	Res For Depr - Minor Improvmnt-SNF-NON-SPECIFIC	(766,857.68)	(864,773.00)		0.00	(864,773.00)
13520-11-00-00	Res For Depr - Minor Improvmnt-Assist Living-Non Speci	(679,735.56)	(793,721.00)		0.00	(793,721.00)
13535-10-00-00	Res For Depr-Equipment-SNF-NON-SPECIFIC	(3,173,981.14)	(3,214,136.00)		0.00	(3,214,136.00)
13535-11-00-00	Res For Depr-Equipment-Assist Living-Non Specific	(1,104,733.80)	(1,125,209.00)		0.00	(1,125,209.00)
14010-00-00-00	Deferred Financing Fees-Non-Specific	107,319.92	96,425.00		0.00	96,425.00
15025-00-00-00	Due T/F Beaumont At Westboro-Non-Specific	0.00	(103,113.00)		0.00	(103,113.00)
15030-00-00-00	Due T/F Whitney Place Westboro-Non-Specific	0.00	(69,667.00)		0.00	(69,667.00)
16005-00-00-00	Tax Escrow-Non-Specific	45,301.27	40,292.00		0.00	40,292.00
16015-00-00-00	Insurance Escrow-Non-Specific	79,623.54	77,594.00		0.00	77,594.00
16020-00-00-00	Mortgage Insurance Escrow-Non-Specific	23,595.47	25,622.00		0.00	25,622.00
16025-00-00-00	Renewal & Replacement Reserve-Non-Specific	333,042.08	400,972.00		0.00	400,972.00
20000-00-00-00	Accounts Payable-Trade-Non-Specific	(7,125.00)	0.00		0.00	0.00
20210	Accrued Expenses	(8,559.83)	(11,400.00)		0.00	(11,400.00)
22060-00-00-00	Accrued Expenses-Other-Non-Specific	(22,665.21)	(21,566.00)		0.00	(21,566.00)
23250	SHORT-TERM MORTGAGE	(439,623.00)	(452,995.00)		0.00	(452,995.00)
23260	LONG-TERM OFFSET	439,623.00	452,995.00		0.00	452,995.00
26000-00-00-00	Mortgage Payable-Non-Specific	(9,066,085.68)	(8,626,463.00)		0.00	(8,626,463.00)
28950-00-00-00	Capital-Non-Specific	546,463.03	3,966,570.00		0.00	3,966,570.00
28951-00-00-00	Drawings	(511,120.98)	0.00		0.00	0.00
29010-00-00-00	Prior Year Retained Earning-Non-Specific	162,861.69	0.00		0.00	0.00
29010-00-40-00	Prior Year Retained Earning-Admin & General	253,436.02	0.00		0.00	0.00
29010-00-90-00	Prior Year Retained Earning-Property Expenses	15,573.57	0.00		0.00	0.00
29010-10-00-00	Prior Year Retained Earning-SNF-NON-SPECIFIC	(8,912,883.41)	0.00		0.00	0.00
29010-10-40-00	Prior Year Retained Earning-SNF-Admin & General	233,567.41	0.00		0.00	0.00
29010-10-90-00	Prior Year Retained Earning-SNF-Property Exp	12,083,413.10	0.00		0.00	0.00
29010-11-00-00	Prior Year Retained Earning-Assist Living-Non Specific	(9,278,008.73)	0.00		0.00	0.00
29010-11-40-00	Prior Year Retained Earning-Assist Living-Admin & Gene	43,568.60	0.00		0.00	0.00
29010-11-90-00	Prior Year Retained Earning-Assist Living-Property Exp	9,238,341.92	0.00		0.00	0.00
Subtotal : None		(91,357.63)	(236,188.00)		0.00	(236,188.00)
Total [10000] BALANCE SHEET		(91,357.63)	(236,188.00)		0.00	(236,188.00)
Group : [30000] P & L						
Subgroup : None						
39100-10-00-00	Income - Rent-SNF-NON-SPECIFIC	(682,281.41)	(646,727.00)		0.00	(646,727.00)
39100-11-00-00	Income - Rent-Assist Living-Non Specific	(710,129.64)	(673,124.00)		0.00	(673,124.00)
39300-00-00-00	Interest Income-Non-Specific	(252.53)	(430.00)		0.00	(430.00)
50110-00-40-00	Acctg & Audit-Admin & General	19,125.00	25,041.00		0.00	25,041.00
50200-00-40-00	Bank Service Charge-Admin & General	272.09	198.00		0.00	198.00
50410-10-90-00	Interest-Mortgage-SNF-Property Exp	136,161.53	129,787.00		0.00	129,787.00
50410-11-90-00	Interest-Mortgage-Assist Living-Property Exp	141,719.15	135,084.00		0.00	135,084.00
50440-10-90-00	Amortization-Deferred Financin-SNF-Property Exp	5,506.80	5,340.00		0.00	5,340.00
50440-11-90-00	Amortization-Deferred Financin-Assist Living-Property Ex	5,726.88	5,554.00		0.00	5,554.00
50450-10-90-00	Mortgage Insurance Premium-SNF-Property Exp	24,862.57	23,691.00		0.00	23,691.00
50450-11-90-00	Mortgage Insurance Premium-Assist Living-Property Exp	25,877.35	24,658.00		0.00	24,658.00
50500-10-90-00	Depreciation - Minor Improvmnt-SNF-Property Exp	104,936.01	97,915.00		0.00	97,915.00
50500-11-90-00	Depreciation - Minor Improvmnt-Assist Living-Property E	109,297.98	113,986.00		0.00	113,986.00
50520-10-90-00	Depreciation-Bldg Improvement-SNF-Property Exp	50,833.74	45,092.00		0.00	45,092.00
50520-11-90-00	Depreciation-Bldg Improvement-Assist Living-Property E	14,427.83	13,826.00		0.00	13,826.00
50525-10-90-00	Depreciation-Building-SNF-Property Exp	132,640.80	132,641.00		0.00	132,641.00
50525-11-90-00	Depreciation-Building-Assist Living-Property Exp	152,826.36	152,826.00		0.00	152,826.00
50530-10-90-00	Depreciation-Equipment-SNF-Property Exp	36,384.22	40,155.00		0.00	40,155.00
50530-11-90-00	Depreciation-Equipment-Assist Living-Property Exp	21,573.22	20,475.00		0.00	20,475.00
50600-10-90-00	Insurance-Building-SNF-Property Exp	63,147.74	292,495.00		(255,669.00)	36,826.00
50600-11-90-00	Insurance-Building-Assist Living-Property Exp	65,518.12	94,452.00	CAIDJE - 1	(255,669.00)	94,452.00
50615-10-40-00	Insurance-General	138,599.00	0.00		255,669.00	255,669.00

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Account	Description	PP-1	FS	JE Ref #	CAIDJE	CAID
		12/31/2021	12/31/2022			12/31/2022
50645-10-90-00	Taxes - RE & Personal Prop-SNF-Property Exp	114,946.56	99,594.00	CAIDJE - 1	255,669.00	99,594.00
50645-11-90-00	Taxes - RE & Personal Prop-Assist Living-Property Exp	119,638.26	103,659.00		0.00	103,659.00
Subtotal : None		91,357.63	236,188.00		0.00	236,188.00
Total [30000] P & L		91,357.63	236,188.00		0.00	236,188.00

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