

Client: **A443491 - 57 Old Road to Nine Acre Corner Operating Company, LLC-Concord**  
Engagement: **MD 2023 - Care One at Concord**  
Period Ending: **12/31/2023**  
Trial Balance: **T-02 - Realty TB**  
Workpaper: **T:::01 - MCD REA-CR TB Report**

Account	Description	1st PP 12/31/2022	Import 12/31/2023	JE Ref #	MCD JE	CAID 12/31/2023
<b>Group : [TB]</b>	<b>Trial Balance</b>					
<b>Subgroup : [1]</b>	<b>Balance Sheet</b>					
10010	Cash - Lockbox	13,117.08	31,906.48		0.00	31,906.48
10230	Escrows - Real Estate Tax	69,998.00	45,855.70		0.00	45,855.70
10240	Escrows - Property Insurance	24,764.41	40,405.09		0.00	40,405.09
10250	Escrows - Repair & Replacement Costs	423,838.31	505,546.70		0.00	505,546.70
10260	Escrows - PMI	52,355.18	49,148.72		0.00	49,148.72
12550	Other Receivable - Related Party	80,769.08	67,675.09		0.00	67,675.09
13010	Prepaid Property Insurance	12,925.59	19,070.07		0.00	19,070.07
13040	Prepaid Other Insurance	11,778.95	11,142.51		0.00	11,142.51
15100	Land	2,794,700.00	2,794,700.00		0.00	2,794,700.00
15105	Land Improvements	0.00	855,159.00		0.00	855,159.00
15110	Building	9,926,609.60	9,965,634.60		0.00	9,965,634.60
15115	Building Improvements	3,871,493.16	3,884,043.76		0.00	3,884,043.76
15116	ARF Clearing	0.00	11,063.92		0.00	11,063.92
15125	Flooring & Renovations	105,939.30	154,439.30		0.00	154,439.30
15130	Furniture & Fixtures	1,228,289.85	1,232,308.76		0.00	1,232,308.76
15140	Equipment - Movable	940,415.15	950,399.36		0.00	950,399.36
15141	Equipment - Fixed	977,547.95	1,063,688.63		0.00	1,063,688.63
15142	Equipment - Office	2,000.00	2,000.00		0.00	2,000.00
15150	Computer Hardware	196,011.65	200,091.65		0.00	200,091.65
15151	Computer Software	715.16	715.16		0.00	715.16
15195	Construction in Progress	13,000.00	13,000.00		0.00	13,000.00
15205	Accum Depr - Land Improvements	0.00	(399,581.32)		0.00	(399,581.32)
15210	Accum Depr - Building	(5,397,594.01)	(5,646,740.56)		0.00	(5,646,740.56)
15215	Accum Depr - Building Improvements	(1,437,931.57)	(1,591,670.13)		0.00	(1,591,670.13)
15225	Accum Depr - Flooring & Renovations	(49,816.28)	(58,764.87)		0.00	(58,764.87)
15230	Accum Depr - Furniture & Fixtures	(1,105,544.38)	(1,188,595.06)		0.00	(1,188,595.06)
15240	Accum Depr - Equipment - Movable	(471,126.87)	(554,330.74)		0.00	(554,330.74)
15241	Accum Depr - Equipment - Fixed	(862,573.12)	(893,455.33)		0.00	(893,455.33)
15242	Accum Depr - Equipment - Office	(2,000.00)	(2,000.00)		0.00	(2,000.00)
15250	Accum Depr - Computer Hardware	(187,726.93)	(191,400.65)		0.00	(191,400.65)
15251	Accum Depr - Computer Software	(715.16)	(715.16)		0.00	(715.16)
16050	Financing Cost	99,145.26	99,145.26		0.00	99,145.26
16055	Accum Amort - Financing Cost	(12,662.19)	(16,253.19)		0.00	(16,253.19)
20000	AP - Trade	(4,500.00)	(63,031.01)		0.00	(63,031.01)
20030	AP - Related Party	(2,060,857.88)	(2,130,849.77)		0.00	(2,130,849.77)
21020	Accrued Interest - Third Party	(24,478.61)	(24,010.30)		0.00	(24,010.30)
21021	Accrued Interest - Related Party	(8,602,629.49)	(8,905,146.25)		0.00	(8,905,146.25)
21035	Accrued Property Insurance	(6,501.03)	(12,515.07)		0.00	(12,515.07)
23000	Due to / from Affiliates	(228,799.51)	(228,799.51)		0.00	(228,799.51)
25145	Mortgage Payable - Current Portion	(236,123.00)	(241,805.00)		0.00	(241,805.00)
25645	Mortgage Payable - Long Term Portion	(12,106,033.37)	(11,864,229.15)		0.00	(11,864,229.15)
25670	Partners Note	0.00	(3,025,167.35)		0.00	(3,025,167.35)
30035	Equity Transfer	587,576.02	587,576.02		0.00	587,576.02
30060	Retained Earnings	9,611,982.96	13,879,452.81		0.00	13,879,452.81
<b>Subtotal [1] Balance Sheet</b>		<b>(1,752,640.74)</b>	<b>(574,891.83)</b>		<b>0.00</b>	<b>(574,891.83)</b>
<b>Subgroup : [2]</b>	<b>Income Statement</b>					
46005	Rental Income - Related Party	(933,984.54)	(906,747.75)		0.00	(906,747.75)
63065	Accounting	10,510.00	7,041.67		0.00	7,041.67
63271	Property Insurance - Third Party	20,592.57	31,995.66		0.00	31,995.66
63275	Other Insurance Expense	64,895.96	67,491.45		0.00	67,491.45
63400	Real Estate Tax Expense - Third Party	163,925.28	109,212.50		0.00	109,212.50
63415	Annual Report Fees	0.00	90.00		0.00	90.00
85205	Depreciation - Land Improvements	57,907.45	57,907.56		0.00	57,907.56
85210	Depreciation - Building	248,165.24	249,146.55		0.00	249,146.55
85215	Depreciation - Building Improvements	152,061.98	152,841.56		0.00	152,841.56
85220	Depreciation -+ Leasehold Improvements	0.00	1,886.11		0.00	1,886.11
85225	Depreciation -+ Flooring & Renovations	7,062.56	7,062.48		0.00	7,062.48
85230	Depreciation - Furniture & Fixtures	82,476.44	83,050.68		0.00	83,050.68
85240	Depreciation - Movable	83,271.95	83,804.25		0.00	83,804.25
85241	Depreciation - Fixed	30,158.28	31,242.61		0.00	31,242.61
85250	Depreciation - Computer Hardware	4,274.43	3,673.72		0.00	3,673.72
85350	(Gain)/Loss on Fixed Asset Dispositions	0.00	1,027.06		0.00	1,027.06
86055	Amortization - Deferred Financing Cost	239,869.56	3,591.00		0.00	3,591.00
87010	Interest Expense - Mortgages	1,219,364.13	290,710.35		0.00	290,710.35
87020	Interest Expense - Related Party	302,516.76	302,516.76		0.00	302,516.76
87500	Interest Income	(427.31)	(2,652.39)		0.00	(2,652.39)
<b>Subtotal [2] Income Statement</b>		<b>1,752,640.74</b>	<b>574,891.83</b>		<b>0.00</b>	<b>574,891.83</b>
<b>Total [TB] Trial Balance</b>		<b>0.00</b>	<b>0.00</b>		<b>0.00</b>	<b>0.00</b>
<b>Sum of Account Groups</b>		<b>0.00</b>	<b>0.00</b>		<b>0.00</b>	<b>0.00</b>

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Account	Description	1st PP 12/31/2022	Import 12/31/2023	JE Ref #	MCD JE	CAID 12/31/2023
	Net (Income) Loss	0.00	0.00		0.00	0.00

Tickmarks

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