

Client: **A443474 - 49 Thomas Patten Drive Operating Company, LLC-Randolph**
Engagement: **MD 2023 - Care One at Randolph**
Period Ending: **12/31/2023**
Trial Balance: **T-02 - Realty TB**
Worksheet: **T:::02 - MCD REA-CR Groupings Report**

Account	Description	CAID 12/31/2023	1st PP 12/31/2022	
Group : [1025.0]	Cash & Equivalent			
Subgroup : None				
10010	Cash - Lockbox	34,352.53	13,499.91	
Subtotal : None		34,352.53	13,499.91	
Total [1025.0]	Cash & Equivalent	34,352.53	13,499.91	
Group : [1050.0]	Cash: Other Cash			
Subgroup : None				
10230	Escrows - Real Estate Tax	85,312.33	101,341.23	
10240	Escrows - Property Insurance	19,552.01	11,983.49	
10250	Escrows - Repair & Replacement Costs	333,368.39	234,304.74	
10260	Escrows - PMI	46,007.15	49,025.82	
Subtotal : None		484,239.88	396,655.28	
Total [1050.0]	Cash: Other Cash	484,239.88	396,655.28	
Group : [1120.0]	Accounts Receivable			
Subgroup : None				
12550	Other Receivable - Related Party	73,168.26	83,320.91	
Subtotal : None		73,168.26	83,320.91	
Total [1120.0]	Accounts Receivable	73,168.26	83,320.91	
Group : [1280.0]	Prepaid Expenses: Prepaid Insurance			
Subgroup : None				
13010	Prepaid Property Insurance	11,691.29	8,939.36	
13040	Prepaid Other Insurance	10,431.42	11,028.48	
Subtotal : None		22,122.71	19,967.84	
Total [1280.0]	Prepaid Expenses: Prepaid Insurance	22,122.71	19,967.84	
Group : [1300.0]	Prepaid Expenses: Other Prepaid Expenses			
Subgroup : None				
13090	Prepaid Real Estate Taxes	0.00	(42,186.43)	
Subtotal : None		0.00	(42,186.43)	
Total [1300.0]	Prepaid Expenses: Other Prepaid Expenses	0.00	(42,186.43)	
Group : [1311.0]	Other Current Assets			
Subgroup : None				
15116	ARF Clearing	19,522.44	(4,895.32)	
Subtotal : None		19,522.44	(4,895.32)	
Total [1311.0]	Other Current Assets	19,522.44	(4,895.32)	
Group : [1511.1]	Land: Cost			
Subgroup : None				
15100	Land	965,400.00	965,400.00	
Subtotal : None		965,400.00	965,400.00	
Total [1511.1]	Land: Cost	965,400.00	965,400.00	
Group : [1521.1]	Building: Cost			
Subgroup : None				
15110	Building	3,264,150.00	3,264,150.00	
Subtotal : None		3,264,150.00	3,264,150.00	
Total [1521.1]	Building: Cost	3,264,150.00	3,264,150.00	0.00
Group : [1522.2]	Building: Accum. Depr.			
Subgroup : None				
15210	Accum Depr - Building	(1,846,518.37)	(1,765,008.85)	
Subtotal : None		(1,846,518.37)	(1,765,008.85)	
Total [1522.2]	Building: Accum. Depr.	(1,846,518.37)	(1,765,008.85)	
Group : [1611.1]	Building Improvements: Cost			
Subgroup : None				
15115	Building Improvements	1,538,424.87	1,520,324.87	
15125	Flooring & Renovations	731,364.61	731,364.61	
Subtotal : None		2,269,789.48	2,251,689.48	
Total [1611.1]	Building Improvements: Cost	2,269,789.48	2,251,689.48	18,100.00

Group : [1612.2]	Building Improvements: Accum. Depr.		
Subgroup : None			
15215	Accum Depr - Building Improvements	(683,190.13)	(621,653.05)
15225	Accum Depr - Flooring & Renovations	(424,383.70)	(375,625.66)
Subtotal : None		(1,107,573.83)	(997,278.71)
Total [1612.2]	Building Improvements: Accum. Depr.	(1,107,573.83)	(997,278.71)
Group : [1631.1]	Other Improvements: Cost		
Subgroup : None			
15105	Land Improvements	1,866,041.00	1,866,041.00
Subtotal : None		1,866,041.00	1,866,041.00
Total [1631.1]	Other Improvements: Cost	1,866,041.00	1,866,041.00
Group : [1632.2]	Other Improvements: Accum. Depr.		
Subgroup : None			
15205	Accum Depr - Land Improvements	(813,250.68)	(688,848.00)
Subtotal : None		(813,250.68)	(688,848.00)
Total [1632.2]	Other Improvements: Accum. Depr.	(813,250.68)	(688,848.00)
Group : [1651.1]	Equipment: Cost		
Subgroup : None			
15130	Furniture & Fixtures	937,536.26	937,536.26
15140	Equipment - Movable	629,035.53	629,035.53
15141	Equipment - Fixed	704,976.45	688,033.69
15142	Equipment - Office	4,812.50	4,812.50
15150	Computer Hardware	183,384.12	183,384.12
Subtotal : None		2,459,744.86	2,442,802.10
Total [1651.1]	Equipment: Cost	2,459,744.86	2,442,802.10
Group : [1652.2]	Equipment: Accum. Depr.		
Subgroup : None			
15230	Accum Depr - Furniture & Fixtures	(874,962.79)	(830,724.96)
15240	Accum Depr - Equipment - Movable	(423,794.13)	(368,654.72)
15241	Accum Depr - Equipment - Fixed	(622,521.96)	(600,737.71)
15242	Accum Depr - Equipment - Office	(4,812.50)	(4,812.50)
15250	Accum Depr - Computer Hardware	(181,038.43)	(177,817.31)
Subtotal : None		(2,107,129.81)	(1,982,747.20)
Total [1652.2]	Equipment: Accum. Depr.	(2,107,129.81)	(1,982,747.20)
Group : [1701.1]	Motor Vehicles: Cost		
Subgroup : None			
15161	Motor Vehicles	54,790.00	54,790.00
Subtotal : None		54,790.00	54,790.00
Total [1701.1]	Motor Vehicles: Cost	54,790.00	54,790.00
Group : [1702.2]	Motor Vehicles: Accum. Depr.		
Subgroup : None			
15261	Accum Depr - Motor Vehicles	(54,790.00)	(43,832.00)
Subtotal : None		(54,790.00)	(43,832.00)
Total [1702.2]	Motor Vehicles: Accum. Depr.	(54,790.00)	(43,832.00)
Group : [1710.1]	Software: Cost		
Subgroup : None			
15151	Computer Software	715.16	715.16
Subtotal : None		715.16	715.16
Total [1710.1]	Software: Cost	715.16	715.16
Group : [1710.2]	Software: Accum. Depr.		
Subgroup : None			
15251	Accum Depr - Computer Software	(715.16)	(715.16)
Subtotal : None		(715.16)	(715.16)
Total [1710.2]	Software: Accum. Depr.	(715.16)	(715.16)
Group : [1975.1]	Mortgage Acquisition Costs		
Subgroup : None			
16050	Financing Cost	96,815.90	96,815.90
Subtotal : None		96,815.90	96,815.90
Total [1975.1]	Mortgage Acquisition Costs	96,815.90	96,815.90
Group : [1975.2]	Accumulated Amort. of Mort. Acq. Costs		
Subgroup : None			
16055	Accum Amort - Financing Cost	(14,800.33)	(11,247.37)
Subtotal : None		(14,800.33)	(11,247.37)

16,942.76

Total [1975.2]	Accumulated Amort. of Mort. Acq. Costs	(14,800.33)	(11,247.37)
Group : [1979.0]	Construction in Progress		
Subgroup : None			
15195	Construction in Progress	59,653.69	59,653.69
Subtotal : None		59,653.69	59,653.69
Total [1979.0]	Construction in Progress	59,653.69	59,653.69
Group : [2020.0]	Trade Payable		
Subgroup : None			
20000	AP - Trade	0.00	(2,250.00)
Subtotal : None		0.00	(2,250.00)
Total [2020.0]	Trade Payable	0.00	(2,250.00)
Group : [2030.0]	Accrued Expenses		
Subgroup : None			
20020	AP - General Accruals	0.00	(4,500.00)
21020	Accrued Interest - Third Party	(22,194.22)	(22,629.61)
21035	Accrued Property Insurance	(7,672.63)	(4,496.16)
Subtotal : None		(29,866.85)	(31,625.77)
Total [2030.0]	Accrued Expenses	(29,866.85)	(31,625.77)
Group : [2110.0]	Notes Payable: Officer, Owner, or Related Parties		
Subgroup : None			
20030	AP - Related Party	(1,857,877.69)	(1,898,315.92)
Subtotal : None		(1,857,877.69)	(1,898,315.92)
Total [2110.0]	Notes Payable: Officer, Owner, or Related Parties	(1,857,877.69)	(1,898,315.92)
Group : [2310.0]	Mortgages		
Subgroup : None			
25145	Mortgage Payable - Current Portion	(227,610.00)	(222,329.00)
25645	Mortgage Payable - Long Term Portion	(11,105,607.31)	(11,333,216.74)
Subtotal : None		(11,333,217.31)	(11,555,545.74)
Total [2310.0]	Mortgages	(11,333,217.31)	(11,555,545.74)
Group : [2650.0]	Retained Earnings (Corp)		
Subgroup : None			
30035	Equity Transfer	1,636,929.84	1,636,929.84
30060	Retained Earnings	5,872,065.36	4,726,159.90
Subtotal : None		7,508,995.20	6,363,089.74
Total [2650.0]	Retained Earnings (Corp)	7,508,995.20	6,363,089.74
Group : [3510.1]	Rental Income: Nursing Facility		
Subgroup : None			
46005	Rental Income - Related Party	(951,901.61)	(945,740.15)
Subtotal : None		(951,901.61)	(945,740.15)
Total [3510.1]	Rental Income: Nursing Facility	(951,901.61)	(945,740.15)
Group : [3530.0]	Other Income		
Subgroup : None			
87500	Interest Income	(1,623.65)	(222.15)
Subtotal : None		(1,623.65)	(222.15)
Total [3530.0]	Other Income	(1,623.65)	(222.15)
Group : [9540.0]	Taxes, Real Estate		
Subgroup : None			
63400	Real Estate Tax Expense - Third Party	126,860.89	174,630.93
Subtotal : None		126,860.89	174,630.93
Total [9540.0]	Taxes, Real Estate	126,860.89	174,630.93
Group : [9545.1]	Long Term Interest: Nursing Facility		
Subgroup : None			
63275	Other Insurance Expense	63,185.68	60,987.05
86055	Amortization - Deferred Financing Cost	3,552.96	238,930.21
87010	Interest Expense - Mortgages	268,735.42	1,142,320.53
Subtotal : None		335,474.06	1,442,237.79
Total [9545.1]	Long Term Interest: Nursing Facility	335,474.06	1,442,237.79
Group : [9550.0]	Building Depreciation		
Subgroup : None			
85210	Depreciation - Building	81,509.52	81,509.50
Subtotal : None		81,509.52	81,509.50
Total [9550.0]	Building Depreciation	81,509.52	81,509.50

222,328.43
#REF!

Group : [9560.8]	Building Improvement Depreciation		
Subgroup : None			
85205	Depreciation - Land Improvements	124,402.68	124,402.70
85215	Depreciation - Building Improvements	61,537.08	60,812.68
85225	Depreciation -- Flooring & Renovations	48,758.04	48,757.50
Subtotal : None		234,697.80	233,972.88
Total [9560.8]	Building Improvement Depreciation	234,697.80	233,972.88
Group : [9570.0]	Equipment Depreciation		
Subgroup : None			
85230	Depreciation - Furniture & Fixtures	44,237.83	45,770.09
85240	Depreciation - Movable	53,230.45	52,940.40
85241	Depreciation - Fixed	23,693.21	23,109.78
85250	Depreciation - Computer Hardware	3,221.12	3,579.03
Subtotal : None		124,382.61	125,399.30
Total [9570.0]	Equipment Depreciation	124,382.61	125,399.30
Group : [9580.0]	Insurance- Building, Building Improvement, and Equipment		
Subgroup : None			
63271	Property Insurance - Third Party	20,630.63	12,649.36
Subtotal : None		20,630.63	12,649.36
Total [9580.0]	Insurance- Building, Building Improvement, and Equipment	20,630.63	12,649.36
Group : [9502.5]	Other Operating Expenses		
Subgroup : None			
63065	Accounting	4,791.67	10,510.00
63415	Annual Report Fees	459.00	0.00
85261	Depreciation - Motor Vehicles	10,958.00	10,958.00
Subtotal : None		16,208.67	21,468.00
Total [9502.5]	Other Operating Expenses	16,208.67	21,468.00
	NET (INCOME) LOSS	(13,761.08)	1,145,905.46
	Sum of Account Groups	0.00	0.00

Tickmarks

{a}	
{b}	
{c}	
{d}	
{e}	
{f}	
{g}	
{h}	
{i}	
{j}	
{k}	
{l}	
{m}	
{n}	
{o}	

{p}

{q}

{r}

{s}

{t}

{u}

{v}

{w}

{x}

{y}

{z}