

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**
Workpaper: **T:::01 - MCD REA-CR TB Report**

Account	Description	1st PP 12/31/2022	UNADJ 12/31/2023	JE Ref #	MCD JE	CAID 12/31/2023
Group : [TB]	Trial Balance					
Subgroup : [1]	Balance Sheet					
10010	Cash - Lockbox	13,499.91	34,352.53		0.00	34,352.53
10230	Escrows - Real Estate Tax	101,341.23	85,312.33		0.00	85,312.33
10240	Escrows - Property Insurance	11,983.49	19,552.01		0.00	19,552.01
10250	Escrows - Repair & Replacement Co	234,304.74	333,368.39		0.00	333,368.39
10260	Escrows - PMI	49,025.82	46,007.15		0.00	46,007.15
12550	Other Receivable - Related Party	83,320.91	73,168.26		0.00	73,168.26
13010	Prepaid Property Insurance	8,939.36	11,691.29		0.00	11,691.29
13040	Prepaid Other Insurance	11,028.48	10,431.42		0.00	10,431.42
13090	Prepaid Real Estate Taxes	(42,186.43)	0.00		0.00	0.00
15100	Land	965,400.00	965,400.00		0.00	965,400.00
15105	Land Improvements	1,866,041.00	1,866,041.00		0.00	1,866,041.00
15110	Building	3,264,150.00	3,264,150.00		0.00	3,264,150.00
15115	Building Improvements	1,520,324.87	1,538,424.87		0.00	1,538,424.87
15116	ARF Clearing	(4,895.32)	19,522.44		0.00	19,522.44
15125	Flooring & Renovations	731,364.61	731,364.61		0.00	731,364.61
15130	Furniture & Fixtures	937,536.26	937,536.26		0.00	937,536.26
15140	Equipment - Movable	629,035.53	629,035.53		0.00	629,035.53
15141	Equipment - Fixed	688,033.69	704,976.45		0.00	704,976.45
15142	Equipment - Office	4,812.50	4,812.50		0.00	4,812.50
15150	Computer Hardware	183,384.12	183,384.12		0.00	183,384.12
15151	Computer Software	715.16	715.16		0.00	715.16
15161	Motor Vehicles	54,790.00	54,790.00		0.00	54,790.00
15195	Construction in Progress	59,653.69	59,653.69		0.00	59,653.69
15205	Accum Depr - Land Improvements	(688,848.00)	(813,250.68)		0.00	(813,250.68)
15210	Accum Depr - Building	(1,765,008.85)	(1,846,518.37)		0.00	(1,846,518.37)
15215	Accum Depr - Building Improvement	(621,653.05)	(683,190.13)		0.00	(683,190.13)
15225	Accum Depr - Flooring & Renovation	(375,625.66)	(424,383.70)		0.00	(424,383.70)
15230	Accum Depr - Furniture & Fixtures	(830,724.96)	(874,962.79)		0.00	(874,962.79)
15240	Accum Depr - Equipment - Movable	(368,654.72)	(423,794.13)		0.00	(423,794.13)
15241	Accum Depr - Equipment - Fixed	(600,737.71)	(622,521.96)		0.00	(622,521.96)
15242	Accum Depr - Equipment - Office	(4,812.50)	(4,812.50)		0.00	(4,812.50)
15250	Accum Depr - Computer Hardware	(177,817.31)	(181,038.43)		0.00	(181,038.43)
15251	Accum Depr - Computer Software	(715.16)	(715.16)		0.00	(715.16)
15261	Accum Depr - Motor Vehicles	(43,832.00)	(54,790.00)		0.00	(54,790.00)
16050	Financing Cost	96,815.90	96,815.90		0.00	96,815.90
16055	Accum Amort - Financing Cost	(11,247.37)	(14,800.33)		0.00	(14,800.33)
20000	AP - Trade	(2,250.00)	0.00		0.00	0.00
20020	AP - General Accruals	(4,500.00)	0.00		0.00	0.00
20030	AP - Related Party	(1,898,315.92)	(1,857,877.69)		0.00	(1,857,877.69)
21020	Accrued Interest - Third Party	(22,629.61)	(22,194.22)		0.00	(22,194.22)
21035	Accrued Property Insurance	(4,496.16)	(7,672.63)		0.00	(7,672.63)
25145	Mortgage Payable - Current Portion	(222,329.00)	(227,610.00)		0.00	(227,610.00)
25645	Mortgage Payable - Long Term Porti	(11,333,216.74)	(11,105,607.31)		0.00	(11,105,607.31)
30035	Equity Transfer	1,636,929.84	1,636,929.84		0.00	1,636,929.84
30060	Retained Earnings	4,726,159.90	5,872,065.36		0.00	5,872,065.36
Subtotal [1] Balance Sheet		(1,145,905.46)	13,761.08		0.00	13,761.08
Subgroup : [2]	Income Statement					
46005	Rental Income - Related Party	(945,740.15)	(951,901.61)		0.00	(951,901.61)
63065	Accounting	10,510.00	4,791.67		0.00	4,791.67
63271	Property Insurance - Third Party	12,649.36	20,630.63		0.00	20,630.63
63275	Other Insurance Expense	60,987.05	63,185.68		0.00	63,185.68
63400	Real Estate Tax Expense - Third Par	174,630.93	126,860.89		0.00	126,860.89
63415	Annual Report Fees	0.00	459.00		0.00	459.00
85205	Depreciation - Land Improvements	124,402.70	124,402.68		0.00	124,402.68
85210	Depreciation - Building	81,509.50	81,509.52		0.00	81,509.52
85215	Depreciation - Building Improvement	60,812.68	61,537.08		0.00	61,537.08
85225	Depreciation -+ Flooring & Renovatio	48,757.50	48,758.04		0.00	48,758.04
85230	Depreciation - Furniture & Fixtures	45,770.09	44,237.83		0.00	44,237.83
85240	Depreciation - Movable	52,940.40	53,230.45		0.00	53,230.45
85241	Depreciation - Fixed	23,109.78	23,693.21		0.00	23,693.21
85250	Depreciation - Computer Hardware	3,579.03	3,221.12		0.00	3,221.12
85261	Depreciation - Motor Vehicles	10,958.00	10,958.00		0.00	10,958.00
86055	Amortization - Deferred Financing Cc	238,930.21	3,552.96		0.00	3,552.96
87010	Interest Expense - Mortgages	1,142,320.53	268,735.42		0.00	268,735.42
87500	Interest Income	(222.15)	(1,623.65)		0.00	(1,623.65)
Subtotal [2] Income Statement		1,145,905.46	(13,761.08)		0.00	(13,761.08)
Total [TB] Trial Balance		(0.00)	(0.00)		0.00	(0.00)

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		12/31/2022	12/31/2023			12/31/2023
	Sum of Account Groups	0.00	0.00		0.00	0.00
	Net (Income) Loss	0.00	0.00		0.00	0.00

Tickmarks

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