

Client: **A443483 - 64 Performance Drive Operating Company, LLC-Weymouth**
Engagement: **MD 2023 - Care One at Weymouth**
Period Ending: **12/31/2023**
Trial Balance: **T:::01 - 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 | MCD 12/31/2023 |
|-----------------------------------|---------------------------|-----------------------|----------------------|----------|-------------|-------------------|
| Group : [TB] | Trial Balance | | | | | |
| Subgroup : [1] | Balance Sheet | | | | | |
| 10010 | Cash - Lockbox | 39,257.30 | 42,265.90 | | 0.00 | 42,265.90 |
| 10230 | Escrows - Real Estate T | 85,059.29 | 123,211.45 | | 0.00 | 123,211.45 |
| 10240 | Escrows - Property Insu | 15,777.33 | 27,004.89 | | 0.00 | 27,004.89 |
| 10250 | Escrows - Repair & Rep | 328,019.25 | 432,036.85 | | 0.00 | 432,036.85 |
| 10260 | Escrows - PMI | 73,404.30 | 75,891.23 | | 0.00 | 75,891.23 |
| 10270 | Escrows - Other | 971,997.25 | 977,062.22 | | 0.00 | 977,062.22 |
| 12550 | Other Receivable - Rela | 91,689.02 | 91,689.02 | | 0.00 | 91,689.02 |
| 13010 | Prepaid Property Insura | 9,018.54 | 12,110.05 | | 0.00 | 12,110.05 |
| 13040 | Prepaid Other Insurance | 13,219.58 | 13,726.25 | | 0.00 | 13,726.25 |
| 15100 | Land | 1,927,800.00 | 1,927,800.00 | | 0.00 | 1,927,800.00 |
| 15105 | Land Improvements | 954,541.00 | 1,025,999.00 | | 0.00 | 1,025,999.00 |
| 15110 | Building | 5,845,347.83 | 5,845,948.76 | | 0.00 | 5,845,948.76 |
| 15115 | Building Improvements | 1,569,417.56 | 1,642,383.55 | | 0.00 | 1,642,383.55 |
| 15116 | ARF Clearing | 43,549.00 | 18,243.57 | | 0.00 | 18,243.57 |
| 15125 | Flooring & Renovations | 218,144.51 | 218,144.51 | | 0.00 | 218,144.51 |
| 15130 | Furniture & Fixtures | 578,245.57 | 597,774.76 | | 0.00 | 597,774.76 |
| 15140 | Equipment - Movable | 914,726.40 | 949,557.48 | | 0.00 | 949,557.48 |
| 15141 | Equipment - Fixed | 745,507.45 | 811,377.80 | | 0.00 | 811,377.80 |
| 15150 | Computer Hardware | 143,780.78 | 143,780.78 | | 0.00 | 143,780.78 |
| 15151 | Computer Software | 715.16 | 715.16 | | 0.00 | 715.16 |
| 15161 | Motor Vehicles | 826.45 | 826.45 | | 0.00 | 826.45 |
| 15195 | Construction in Progress | 28,276.67 | 28,276.67 | | 0.00 | 28,276.67 |
| 15205 | Accum Depr - Land Imp | (386,655.42) | (449,454.38) | | 0.00 | (449,454.38) |
| 15210 | Accum Depr - Building | (3,143,748.78) | (3,290,920.02) | | 0.00 | (3,290,920.02) |
| 15215 | Accum Depr - Building I | (574,064.37) | (638,541.91) | | 0.00 | (638,541.91) |
| 15225 | Accum Depr - Flooring & | (77,147.18) | (91,690.10) | | 0.00 | (91,690.10) |
| 15230 | Accum Depr - Furniture | (529,654.77) | (552,903.19) | | 0.00 | (552,903.19) |
| 15240 | Accum Depr - Equipmer | (603,668.89) | (676,105.39) | | 0.00 | (676,105.39) |
| 15241 | Accum Depr - Equipmer | (619,320.23) | (650,284.72) | | 0.00 | (650,284.72) |
| 15250 | Accum Depr - Computer | (135,764.82) | (139,457.76) | | 0.00 | (139,457.76) |
| 15251 | Accum Depr - Computer | (715.16) | (715.16) | | 0.00 | (715.16) |
| 15261 | Accum Depr - Motor Vel | (826.45) | (826.45) | | 0.00 | (826.45) |
| 16050 | Financing Cost | 163,274.93 | 163,274.93 | | 0.00 | 163,274.93 |
| 16055 | Accum Amort - Financin | (7,523.61) | (11,963.13) | | 0.00 | (11,963.13) |
| 20000 | AP - Trade | (23,095.47) | (52,952.41) | | 0.00 | (52,952.41) |
| 20020 | AP - General Accruals | (2,250.00) | 0.00 | | 0.00 | 0.00 |
| 20030 | AP - Related Party | (630,750.85) | (734,239.87) | | 0.00 | (734,239.87) |
| 21020 | Accrued Interest - Third | (27,431.01) | (26,894.32) | | 0.00 | (26,894.32) |
| 21035 | Accrued Property Insura | (4,536.01) | (7,947.41) | | 0.00 | (7,947.41) |
| 23000 | Due to / from Affiliates | (367,557.82) | (367,557.82) | | 0.00 | (367,557.82) |
| 25145 | Mortgage Payable - Cur | (263,012.00) | (269,044.85) | | 0.00 | (269,044.85) |
| 25150 | Loan Payable - Current | (19,579.00) | (20,054.00) | | 0.00 | (20,054.00) |
| 25645 | Mortgage Payable - Lon | (13,155,722.18) | (12,886,677.42) | | 0.00 | (12,886,677.42) |
| 25650 | Loan Payable - Long Te | (1,004,041.62) | (983,987.42) | | 0.00 | (983,987.42) |
| 30035 | Equity Transfer | 3,469,790.23 | 3,469,790.23 | | 0.00 | 3,469,790.23 |
| 30060 | Retained Earnings | 2,165,685.46 | 3,345,680.24 | | 0.00 | 3,345,680.24 |
| Subtotal [1] Balance Sheet | | (1,179,994.78) | 132,354.02 | | 0.00 | 132,354.02 |
| Subgroup : [2] | Income Statement | | | | | |
| 46005 | Rental Income - Related | (1,016,173.01) | (1,100,268.24) | | 0.00 | (1,100,268.24) |
| 63065 | Accounting | 10,510.00 | 7,041.67 | | 0.00 | 7,041.67 |
| 63271 | Property Insurance - Thi | 14,522.34 | 21,128.54 | | 0.00 | 21,128.54 |
| 63275 | Other Insurance Expens | 76,372.12 | 81,851.08 | | 0.00 | 81,851.08 |
| 63400 | Real Estate Tax Expens | 95,642.23 | 90,312.64 | | 0.00 | 90,312.64 |
| 63415 | Annual Report Fees | 0.00 | 459.00 | | 0.00 | 459.00 |
| 67035 | Building Repairs & Main | 0.00 | (3,658.47) | | 0.00 | (3,658.47) |
| 85205 | Depreciation - Land Imp | 60,779.98 | 63,876.26 | | 0.00 | 63,876.26 |
| 85210 | Depreciation - Building | 146,462.85 | 147,171.24 | | 0.00 | 147,171.24 |
| 85215 | Depreciation - Building I | 62,316.20 | 65,726.62 | | 0.00 | 65,726.62 |
| 85225 | Depreciation -+ Flooring | 14,542.93 | 14,542.92 | | 0.00 | 14,542.92 |
| 85230 | Depreciation - Furniture | 22,987.55 | 23,248.42 | | 0.00 | 23,248.42 |

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| Account | Description | 1st PP | Import | JE Ref # | MCD JE | MCD |
|--------------------------------------|--------------------------|---------------------|---------------------|----------|-------------|---------------------|
| | | 12/31/2022 | 12/31/2023 | | | 12/31/2023 |
| 85240 | Depreciation - Movable | 75,223.72 | 74,030.24 | | 0.00 | 74,030.24 |
| 85241 | Depreciation - Fixed | 23,989.85 | 27,361.59 | | 0.00 | 27,361.59 |
| 85250 | Depreciation - Computer | 4,800.07 | 3,692.94 | | 0.00 | 3,692.94 |
| 85350 | (Gain)/Loss on Fixed As | 0.00 | 28,232.78 | | 0.00 | 28,232.78 |
| 86055 | Amortization - Deferred | 254,403.01 | 4,439.52 | | 0.00 | 4,439.52 |
| 87010 | Interest Expense - Mortg | 1,334,488.67 | 325,695.80 | | 0.00 | 325,695.80 |
| 87500 | Interest Income | (873.73) | (7,238.57) | | 0.00 | (7,238.57) |
| Subtotal [2] Income Statement | | 1,179,994.78 | (132,354.02) | | 0.00 | (132,354.02) |
| Total [TB] Trial Balance | | 0.00 | 0.00 | | 0.00 | 0.00 |
| | | | | | | |
| Sum of Account Group | | 0.00 | 0.00 | | 0.00 | 0.00 |
| | | | | | | |
| Net (Income) Loss | | 0.00 | 0.00 | | 0.00 | 0.00 |

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