

Client: **A420375 - Amherst Nursing Home, Inc.**
Engagement: **MDMC 2023 - Amherst Nursing Home**
Period Ending: **12/31/2023**
Trial Balance: **T-02 - Realty TB**
Workpaper: **T:::01 - MCD REA-CR TB Report**

Account	Description	1st PP - CAID 12/31/2022	UNADJ 12/31/2023	JE Ref #	CAID JE	CAID 12/31/2023
Group : [TB]						
Subgroup : [1] Trial Balance						
Balance Sheet						
1010	Leader Bank RE ACC	74,151.60	0.00		0.00	0.00
1010.0551	Cash Operating- Amherst Re	0.00	73,964.19		0.00	73,964.19
1015	Amherst Home	1,330,000.00	0.00		0.00	0.00
1420.0005	Tax Escrow	0.00	31,060.13		0.00	31,060.13
1500	Land	1,127,502.00	0.00		0.00	0.00
1510.0000	Land	0.00	1,127,502.00		0.00	1,127,502.00
1530.0000	Buildings	0.00	11,872,498.00		0.00	11,872,498.00
1600	Building and Improvements	11,872,498.00	0.00		0.00	0.00
1630.0000	Accum Deprec. Building	0.00	(4,637,871.50)		0.00	(4,637,871.50)
1650	Accumulated dep	(2,127,153.00)	0.00		0.00	0.00
1700	escrow	32,084.94	0.00		0.00	0.00
2020	Escrow- Real Estate Tax	1,063.37	0.00		0.00	0.00
2025	LE David	(991.00)	0.00		0.00	0.00
2026	LE-Eva Hillman FLP	(103.03)	0.00		0.00	0.00
2035	Leader Bank Loan	(9,653,074.54)	0.00		0.00	0.00
2040	Other Current liabilities	(981,000.00)	0.00		0.00	0.00
2204.4000	Shareholder Loan	0.00	1,347,634.00		0.00	1,347,634.00
2204.4001	Shareholder Loan- David	0.00	(991.00)		0.00	(991.00)
2204.4002	Shareholder Loan- Eva Hillman	0.00	(103.00)		0.00	(103.00)
2204.5001	Due To/From Amherst	0.00	(982,974.40)		0.00	(982,974.40)
2545	Deawings	1,990,000.00	0.00		0.00	0.00
2600.0000	Mortgage Payable	0.00	(9,321,643.76)		0.00	(9,321,643.76)
2803.0000	Retained Earnings	0.00	(1,513,884.00)		0.00	(1,513,884.00)
2902.0000	Capital Contributions/Distribu	0.00	650,000.00		0.00	650,000.00
2905.0000	Capital Contributions/Distribu	0.00	650,000.00		0.00	650,000.00
2917.0000	Capital Contributions/Distribu	0.00	1,300,000.00		0.00	1,300,000.00
3000	members equity	(2,048,093.09)	0.00		0.00	0.00
Subtotal [1] Balance Sheet		1,616,885.25	595,190.66		0.00	595,190.66
Subgroup : [2] Income Statement						
3508.0000	Rental Income	0.00	(1,352,966.16)		0.00	(1,352,966.16)
4000	rental income	(2,469,836.64)	0.00		0.00	0.00
5000	interest expense	435,875.42	0.00		0.00	0.00
5095	Property Taxes	120,263.97	0.00		0.00	0.00
5100	depreciation	296,812.00	0.00		0.00	0.00
7130.0000	Accounting Fees	0.00	4,250.00		0.00	4,250.00
8401.0000	Mortgage Interest	0.00	421,535.38		0.00	421,535.38
8815.0000	Depreciation Building	0.00	331,990.50		0.00	331,990.50
9490.0000	Miscellaneous Expenses	0.00	(0.38)		0.00	(0.38)
Subtotal [2] Income Statement		(1,616,885.25)	(595,190.66)		0.00	(595,190.66)
Total [TB] Trial Balance		(0.00)	0.00		0.00	0.00
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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