

Client: **A136290 - Leominster Rehabilitation & Nursing Center**  
Engagement: **MD 2023 - Keystone (Leominster Rehabilitation)**  
Period Ending: **12/31/2023**  
Trial Balance: **T02-01 - Realty TB**  
Workpaper: **T:::01 - MCD REA-CR TB Report**

Account	Description	CAID PP-1 12/31/2022	JE Ref #	CAIDJE 12/31/2023	CAID CP 12/31/2023
<b>Group : [BS]</b>	<b>Balance Sheet</b>				
<b>Subgroup : None</b>					
00-101240	Cash-Leominster Propco-Operating(Rea	47,475.00		0.00	30,449.83
00-107015	Cash-Restricted	0.00		0.00	0.00
00-112100	Other Receivable	(22,000.00)		0.00	52,000.00
00-112101	Other Receivable - Owed From Previous	22,000.00		0.00	(22,000.00)
00-140093	Due From Propco Facilities	826,491.00		0.00	826,491.27
00-140095	Due From Opco to Propco	594,858.00		0.00	541,007.12
00-142573	Due From Wachusett Propco	43,983.00		0.00	344,880.98
00-150110	Deferred Rent Receivable	0.00		0.00	0.00
00-160120	PPE Building	2,430,000.00		0.00	2,430,000.00
00-160155	PPE Furniture & Fixtures	270,000.00		0.00	270,000.00
00-161120	Accum Depr Building	(168,750.00)		0.00	(249,750.00)
00-161155	Accum Depr Furniture & Fixture	(112,500.00)		0.00	(166,500.00)
00-170110	Deferred Financing Cost	34,559.00		0.00	34,559.09
00-170120	Accumulated Amortization	(12,672.00)		0.00	(19,007.34)
00-190100	Goodwill	0.00		0.00	0.00
00-205120	Accrued Expenses	(12,949.00)		0.00	(14,442.23)
00-260093	Due To Propco Facilities	0.00		0.00	0.00
00-260095	Due To Opco to Propco	0.00		0.00	(45,520.00)
00-270005	Other Current Liabilities	(102,000.00)		0.00	(275,000.00)
00-280110	Note Payable	0.00		0.00	0.00
00-280120	Mortgage Payable	(1,973,333.00)		0.00	(1,893,330.88)
00-400115	Member Capital	(1,681,828.00)		0.00	(1,681,828.09)
00-400120	Retained Earnings	(133,208.00)		0.00	(183,335.29)
<b>Subtotal : None</b>		<b>50,126.00</b>		<b>0.00</b>	<b>(21,325.54)</b>
<b>Total [BS]</b>	<b>Balance Sheet</b>	<b>50,126.00</b>		<b>0.00</b>	<b>(21,325.54)</b>
<b>Group : [PL]</b>	<b>Profit and Loss</b>				
<b>Subgroup : None</b>					
00-540110	Rental Income	(300,000.00)		0.00	(300,000.00)
00-540150	Bargain Purchase Revenue	0.00		0.00	0.00
44-610160	Legal	0.00		0.00	0.00
44-610170	Bank Service Charges	0.00		0.00	0.00
44-610220	Administration-Licenses&Certification	820.00		0.00	649.00
44-720015	Admin-Acquistion Costs	0.00		0.00	0.00
99-700110	Other Expenses-Interest-Mortgage	107,142.00		0.00	167,111.34
99-710100	Other Expenses-Depreciation	81,000.00		(54,000.00)	81,000.00
99-710101	Dep- Equipment	54,000.00		54,000.00	54,000.00
99-710110	Other Expenses-Amortization	6,912.00		0.00	6,335.78
99-720015	Other Acquistion Costs	0.00		0.00	0.00
99-720100	Other-Interest-Notes	0.00		0.00	0.00
<b>Subtotal : None</b>		<b>(50,126.00)</b>		<b>0.00</b>	<b>9,096.12</b>
<b>Total [PL]</b>	<b>Profit and Loss</b>	<b>(50,126.00)</b>		<b>0.00</b>	<b>9,096.12</b>
	<b>NET (INCOME) LOSS</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>(12,229.42)</b>

Tickmarks

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