

Client: **A118345 - Oceanside Nursing & Rehabilitation**  
Engagement: **MD 2023 - Oceanside Nursing & 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	FS CP 12/31/2023	JE Ref #	CAIDJE	CAID CP 12/31/2023
<b>Group : [10]</b>	<b>BS</b>					
<b>Subgroup : None</b>						
00-101515	Cash-Oceanside Propco-Realty	1,653.00	649.12		0.00	649.12
00-101516	Cash-Oceanside Propco-Realty	1,000.00	224.43		0.00	224.43
00-107015	Cash-Restricted	0.00	2,548.00		0.00	2,548.00
00-112100	Other Receivable	0.00	(150,000.00)		0.00	(150,000.00)
00-140093	Due From Propco Facilities	216,145.00	279,511.82		0.00	279,511.82
00-140095	Due From Opco to Propco	924,421.00	1,283,126.64		0.00	1,283,126.64
00-160100	PPE Land	0.00	215,000.00		0.00	215,000.00
00-160120	PPE Building	2,050,000.00	925,000.00		0.00	925,000.00
00-160155	PPE Furniture & Fixtures	0.00	60,000.00		0.00	60,000.00
00-161120	Accum Depr Building	(85,417.00)	(69,374.88)		0.00	(69,374.88)
00-161155	Accum Depr Furniture & Fixture	0.00	(27,000.00)		0.00	(27,000.00)
00-170110	Deferred Financing Cost	11,273.00	16,937.39		0.00	16,937.39
00-170120	Accumulated Amortization	(2,067.00)	(6,492.36)		0.00	(6,492.36)
00-180100	Trustee Held Funds	0.00	12,748.00		0.00	12,748.00
00-190100	Goodwill	47,082.00	0.00		0.00	0.00
00-205120	Accrued Expenses	(6,151.00)	0.00		0.00	0.00
00-260093	Due To Propco Facilities	0.00	(7,482.29)		0.00	(7,482.29)
00-260095	Due To Opco to Propco	0.00	32,333.33		0.00	32,333.33
00-270005	Other Current Liabilities	(200,000.00)	0.00		0.00	0.00
00-280120	Mortgage Payable	(892,058.00)	(866,245.99)		0.00	(866,245.99)
00-400115	Member Capital	(920,934.00)	(1,073,851.92)		0.00	(1,073,851.92)
00-400120	Retained Earnings	(871,467.00)	(344,083.09)		0.00	(344,083.09)
<b>Subtotal : None</b>		<b>273,480.00</b>	<b>283,548.20</b>		<b>0.00</b>	<b>283,548.20</b>
<b>Total [10] BS</b>		<b>273,480.00</b>	<b>283,548.20</b>		<b>0.00</b>	<b>283,548.20</b>
<b>Group : [20]</b>	<b>PL</b>					
<b>Subgroup : None</b>						
00-540110	Rental Income	(400,000.00)	(399,999.96)		0.00	(399,999.96)
44-610220	Administration-Licenses&Certification	0.00	579.00		0.00	579.00
44-610230	Administration-Fines/Penalties/Settlements	319.00	0.00		0.00	0.00
99-700110	Other Expenses-Interest-Mortgage	47,693.00	69,652.12		0.00	69,652.12
99-710100	Other Expenses-Depreciation	68,333.00	42,833.28		0.00	42,833.28
99-710110	Other Expenses-Amortization	2,067.00	3,387.36		0.00	3,387.36
99-720015	Other Expenses-Acquisition Cost	8,108.00	0.00		0.00	0.00
<b>Subtotal : None</b>		<b>(273,480.00)</b>	<b>(283,548.20)</b>		<b>0.00</b>	<b>(283,548.20)</b>
<b>Total [20] PL</b>		<b>(273,480.00)</b>	<b>(283,548.20)</b>		<b>0.00</b>	<b>(283,548.20)</b>
<b>Sum of Account Groups</b>		<b>0.00</b>	<b>0.00</b>		<b>0.00</b>	<b>0.00</b>

**Tickmarks**

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