

Client: **A443476 - 19 Varnum Street Operating Company, LLC-Lowell**
Engagement: **MD 2023 - Care One at Lowell**
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	Import 12/31/2023	JE Ref #	Caid JE	Caid 12/31/2023
Group : [TB]	Trial Balance					
Subgroup : [1]	Balance Sheet					
10010	Cash - Lockbox	168,341.36	236,909.07		0.00	236,909.07
10230	Escrows - Real Estate Tax	30,045.65	33,995.49		0.00	33,995.49
10240	Escrows - Property Insurance	3,600.60	14,620.44		0.00	14,620.44
10250	Escrows - Repair & Replacement Cost	256,321.21	340,842.09		0.00	340,842.09
10260	Escrows - PMI	56,085.15	62,123.39		0.00	62,123.39
12550	Other Receivable - Related Party	126,789.72	122,357.85		0.00	122,357.85
13010	Prepaid Property Insurance	9,291.50	13,685.99		0.00	13,685.99
13040	Prepaid Other Insurance	9,045.07	8,531.52		0.00	8,531.52
15100	Land	487,700.00	487,700.00		0.00	487,700.00
15110	Building	9,534,774.00	9,534,774.00		0.00	9,534,774.00
15115	Building Improvements	1,541,965.53	1,591,201.42		0.00	1,591,201.42
15116	ARF Clearing	7,497.93	0.00		0.00	0.00
15125	Flooring & Renovations	560,816.04	560,816.04		0.00	560,816.04
15130	Furniture & Fixtures	625,637.16	649,475.97		0.00	649,475.97
15140	Equipment - Movable	436,351.40	436,351.40		0.00	436,351.40
15141	Equipment - Fixed	792,406.80	797,492.93		0.00	797,492.93
15150	Computer Hardware	189,953.62	189,953.62		0.00	189,953.62
15151	Computer Software	715.16	715.16		0.00	715.16
15161	Motor Vehicles	51,477.00	59,477.00		0.00	59,477.00
15210	Accum Depr - Building	(5,182,101.88)	(5,420,563.84)		0.00	(5,420,563.84)
15215	Accum Depr - Building Improvements	(645,926.70)	(708,493.88)		0.00	(708,493.88)
15225	Accum Depr - Flooring & Renovations	(263,040.22)	(300,428.02)		0.00	(300,428.02)
15230	Accum Depr - Furniture & Fixtures	(551,094.86)	(575,198.34)		0.00	(575,198.34)
15240	Accum Depr - Equipment - Movable	(295,207.99)	(324,596.11)		0.00	(324,596.11)
15241	Accum Depr - Equipment - Fixed	(610,348.55)	(647,150.28)		0.00	(647,150.28)
15250	Accum Depr - Computer Hardware	(186,311.04)	(187,695.87)		0.00	(187,695.87)
15251	Accum Depr - Computer Software	(715.16)	(715.16)		0.00	(715.16)
15261	Accum Depr - Motor Vehicles	(51,477.00)	(51,743.66)		0.00	(51,743.66)
16050	Financing Cost	382,185.85	382,185.85		0.00	382,185.85
16055	Accum Amort - Financing Cost	(164,921.41)	(180,348.49)		0.00	(180,348.49)
20000	AP - Trade	(4,500.00)	(50,649.19)		0.00	(50,649.19)
20020	AP - General Accruals	(2,250.00)	0.00		0.00	0.00
20030	AP - Related Party	(11,657.76)	(24,951.02)		0.00	(24,951.02)
21020	Accrued Interest - Third Party	(27,795.11)	(26,064.11)		0.00	(26,064.11)
21021	Accrued Interest - Related Party	(10,630,866.16)	(10,950,522.43)		0.00	(10,950,522.43)
21035	Accrued Property Insurance	(4,673.24)	(8,981.66)		0.00	(8,981.66)
25145	Mortgage Payable - Current Portion	(659,428.43)	(680,503.43)		0.00	(680,503.43)
25645	Mortgage Payable - Long Term Portion	(9,929,183.85)	(9,248,679.55)		0.00	(9,248,679.55)
25670	Partners Note	(4,598,638.34)	(4,598,638.34)		0.00	(4,598,638.34)
30035	Equity Transfer	8,670,859.17	8,670,859.17		0.00	8,670,859.17
30060	Retained Earnings	9,904,345.25	9,878,277.78		0.00	9,878,277.78
Subtotal [1] Balance Sheet		26,067.47	86,422.80		0.00	86,422.80
Subgroup : [2]	Income Statement					
46005	Rental Income - Related Party	(1,525,870.33)	(1,501,676.22)		0.00	(1,501,676.22)
63065	Accounting	10,510.00	7,041.67		0.00	7,041.67
63271	Property Insurance - Third Party	14,801.41	22,977.48		0.00	22,977.48
63275	Other Insurance Expense	54,762.91	51,702.47		0.00	51,702.47
63400	Real Estate Tax Expense - Third Party	150,740.77	106,691.85		0.00	106,691.85
63415	Annual Report Fees	0.00	459.00		0.00	459.00
85210	Depreciation - Building	238,461.97	238,461.96		0.00	238,461.96
85215	Depreciation - Building Improvements	73,190.19	74,076.62		0.00	74,076.62
85225	Depreciation -+ Flooring & Renovation	37,387.66	37,387.80		0.00	37,387.80
85230	Depreciation - Furniture & Fixtures	11,065.35	13,042.24		0.00	13,042.24
85240	Depreciation - Movable	33,187.98	29,388.12		0.00	29,388.12
85241	Depreciation - Fixed	44,261.81	36,353.53		0.00	36,353.53
85250	Depreciation - Computer Hardware	3,775.55	1,384.83		0.00	1,384.83
85261	Depreciation - Motor Vehicles	2,533.90	266.66		0.00	266.66
86055	Amortization - Deferred Financing Cos	22,720.93	15,427.08		0.00	15,427.08
87010	Interest Expense - Mortgages	342,819.36	322,343.86		0.00	322,343.86
87020	Interest Expense - Related Party	459,883.80	459,883.80		0.00	459,883.80
87500	Interest Income	(300.73)	(1,635.55)		0.00	(1,635.55)
Subtotal [2] Income Statement		(26,067.47)	(86,422.80)		0.00	(86,422.80)
Total [TB] Trial Balance		(0.00)	(0.00)		0.00	(0.00)
Sum of Account Groups		0.00	0.00		0.00	0.00

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Account	Description	1st PP	Import	JE Ref #	Caid JE	Caid
		12/31/2022	12/31/2023			12/31/2023
	Net (Income) Loss	0.00	0.00		0.00	0.00

Tickmarks

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