

Client: **A443481 - 312 Milbury Avenue Operating Company, LLC**
Engagement: **MD 2023 - Care One at Millbury**
Period Ending: **12/31/2023**
Trial Balance: **T-01 - Realty TB**
Worksheet: **T:::01 - MCD REA-CR TB Report**

Account	Description	1st PP 12/31/2022	UNADJ 12/31/2023	JE Ref #	Caid JE	Caid 12/31/2023
Group : [1000] Balance Sheet						
Subgroup : None						
10010	Cash - Lockbox	12,510.44	36,256.51		0.00	36,256.51
10230	Escrows - Real Estate Tax	11,572.87	21,468.02		0.00	21,468.02
10240	Escrows - Property Insurance	11,132.11	23,484.45		0.00	23,484.45
10250	Escrows - Repair & Replacement Costs	314,222.08	443,400.55		0.00	443,400.55
10260	Escrows - PMI	40,933.22	44,097.23		0.00	44,097.23
10270	Escrows - Other	774,807.37	778,844.81		0.00	778,844.81
12550	Other Receivable - Related Party	71,323.23	71,323.23		0.00	71,323.23
13010	Prepaid Property Insurance	7,597.61	10,492.19		0.00	10,492.19
13040	Prepaid Other Insurance	8,469.89	7,981.61		0.00	7,981.61
15100	Land	2,945,800.00	2,945,800.00		0.00	2,945,800.00
15105	Land Improvements	792,988.46	801,702.09		0.00	801,702.09
15110	Building	4,968,483.00	4,968,483.00		0.00	4,968,483.00
15115	Building Improvements	2,717,197.28	2,814,956.16		0.00	2,814,956.16
15116	ARF Clearing	113,590.97	33.36		0.00	33.36
15125	Flooring & Renovations	221,066.04	221,066.04		0.00	221,066.04
15130	Furniture & Fixtures	1,067,232.30	1,066,832.30		0.00	1,066,832.30
15140	Equipment - Movable	618,239.81	627,223.54		0.00	627,223.54
15141	Equipment - Fixed	670,879.50	729,276.07		0.00	729,276.07
15150	Computer Hardware	176,029.68	177,700.45		0.00	177,700.45
15151	Computer Software	715.16	715.16		0.00	715.16
15205	Accum Depr - Land Improvements	(319,902.90)	(372,769.02)		0.00	(372,769.02)
15210	Accum Depr - Building	(2,699,348.25)	(2,823,627.69)		0.00	(2,823,627.69)
15215	Accum Depr - Building Improvements	(790,841.44)	(929,732.90)		0.00	(929,732.90)
15225	Accum Depr - Flooring & Renovations	(110,357.58)	(125,095.38)		0.00	(125,095.38)
15230	Accum Depr - Furniture & Fixtures	(826,995.41)	(906,545.54)		0.00	(906,545.54)
15240	Accum Depr - Equipment - Movable	(367,961.02)	(416,647.63)		0.00	(416,647.63)
15241	Accum Depr - Equipment - Fixed	(549,964.47)	(576,033.06)		0.00	(576,033.06)
15250	Accum Depr - Computer Hardware	(122,141.50)	(137,620.23)		0.00	(137,620.23)
15251	Accum Depr - Computer Software	(715.16)	(715.16)		0.00	(715.16)
16050	Financing Cost	321,483.49	321,483.49		0.00	321,483.49
16055	Accum Amort - Financing Cost	(89,276.53)	(98,918.29)		0.00	(98,918.29)
20000	AP - Trade	(4,500.00)	(12,126.30)		0.00	(12,126.30)
20020	AP - General Accruals	(16,298.75)	0.00		0.00	0.00
20030	AP - Related Party	(2,085,041.49)	(2,071,162.80)		0.00	(2,071,162.80)
21020	Accrued Interest - Third Party	(19,841.69)	(19,211.26)		0.00	(19,211.26)
21035	Accrued Property Insurance	(3,821.29)	(6,885.69)		0.00	(6,885.69)
25145	Mortgage Payable - Current Portion	(261,141.00)	(268,145.71)		0.00	(268,145.71)
25150	Loan Payable - Current Portion	(26,874.00)	(27,527.00)		0.00	(27,527.00)
25645	Mortgage Payable - Long Term Portion	(7,978,812.50)	(7,710,666.95)		0.00	(7,710,666.95)
25650	Loan Payable - Long Term	(795,688.77)	(768,161.27)		0.00	(768,161.27)
30035	Equity Transfer	43,319.37	43,319.37		0.00	43,319.37
30060	Retained Earnings	1,184,689.22	1,159,929.87		0.00	1,159,929.87
Subtotal : None		24,759.35	44,277.62		0.00	44,277.62
Total [1000] Balance Sheet		24,759.35	44,277.62		0.00	44,277.62
Group : [3000] Income Statement						
Subgroup : None						
46005	Rental Income - Related Party	(904,726.89)	(927,150.00)		0.00	(927,150.00)
63065	Accounting	10,510.00	7,041.67		0.00	7,041.67
63100	Other Professional Fees	3,550.00	0.00		0.00	0.00
63271	Property Insurance - Third Party	13,809.60	18,089.80		0.00	18,089.80
63275	Other Insurance Expense	49,093.95	48,377.79		0.00	48,377.79
63400	Real Estate Tax Expense - Third Party	79,736.72	70,900.52		0.00	70,900.52
63415	Annual Report Fees	0.00	459.00		0.00	459.00
85205	Depreciation - Land Improvements	52,865.87	52,866.12		0.00	52,866.12
85210	Depreciation - Building	124,279.50	124,279.44		0.00	124,279.44
85215	Depreciation - Building Improvements	108,508.67	138,891.46		0.00	138,891.46
85225	Depreciation -+ Flooring & Renovations	14,737.67	14,737.80		0.00	14,737.80
85230	Depreciation - Furniture & Fixtures	81,774.40	79,550.13		0.00	79,550.13
85240	Depreciation - Movable	52,096.53	49,143.69		0.00	49,143.69
85241	Depreciation - Fixed	25,279.93	25,611.51		0.00	25,611.51
85250	Depreciation - Computer Hardware	16,568.89	15,478.73		0.00	15,478.73
86055	Amortization - Deferred Financing Cost	9,140.57	9,641.76		0.00	9,641.76
87010	Interest Expense - Mortgages	238,897.76	234,018.91		0.00	234,018.91
87500	Interest Income	(882.52)	(6,215.95)		0.00	(6,215.95)
Subtotal : None		(24,759.35)	(44,277.62)		0.00	(44,277.62)
Total [3000] Income Statement		(24,759.35)	(44,277.62)		0.00	(44,277.62)

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Account	Description	1st PP	UNADJ	JE Ref #	Caid JE	Caid
		12/31/2022	12/31/2023			12/31/2023
	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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