

Client: **A180007 - Fitchburg Rehabilitation & Nursing Center**
Engagement: **MD 2023 - Fitchburg Rehabilitation & Nursing Center**
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
Group : [10]	BS					
Subgroup : None						
00-100626	Cash-Fitchburg Propco-Realty_v2	40,544.90	63,144.75		0.00	63,144.75
00-140095	Due From Opco to Propco	62,500.00	105,000.00		0.00	105,000.00
00-142528	Due from Chicopee Propco	0.00	60,000.00		0.00	60,000.00
00-160120	PPE Building	2,016,854.00	2,016,854.00		0.00	2,016,854.00
00-160155	PPE Furniture & Fixtures	240,000.00	240,000.00		0.00	240,000.00
00-161120	Accum Depr Building	(214,576.82)	(280,600.46)		0.00	(280,600.46)
00-161155	Accum Depr Furniture & Fixture	(153,204.40)	(200,344.24)		0.00	(200,344.24)
00-170110	Deferred Financing Cost	24,461.67	24,461.67		0.00	24,461.67
00-170120	Accumulated Amortization	(15,768.40)	(20,660.68)		0.00	(20,660.68)
00-190100	Goodwill	400,000.00	400,000.00		0.00	400,000.00
00-260093	Due To Propco Facilities	(105,643.36)	(148,048.00)		0.00	(148,048.00)
00-260095	Due To Opco to Propco	0.00	(22,500.00)		0.00	(22,500.00)
00-280120	Mortgage Payable	(1,867,000.00)	(1,825,000.00)		0.00	(1,825,000.00)
00-400115	Member Capital	(310,844.89)	(310,844.89)		0.00	(310,844.89)
00-400120	Retained Earnings	(67,897.10)	(117,322.70)		0.00	(117,322.70)
Subtotal : None		49,425.60	(15,860.55)		0.00	(15,860.55)
Total [10] BS		49,425.60	(15,860.55)		0.00	(15,860.55)
Group : [20]	PL					
Subgroup : None						
00-540110	Rental Income	(270,000.00)	(270,000.00)		0.00	(270,000.00)
44-610220	Administration-Licenses&Certification	(129.00)	843.00		0.00	843.00
99-700110	Other Expenses-Interest-Mortgage	102,647.64	166,961.79		0.00	166,961.79
99-710100	Other Expenses-Depreciation	66,023.64	113,163.48		(47,140.00)	66,023.48
99-710101	Dep- Equipment	47,139.84	0.00	CAIDJE -	(47,140.00)	
					47,140.00	47,140.00
99-710110	Other Expenses-Amortization	4,892.28	4,892.28	CAIDJE -	47,140.00	
					0.00	4,892.28
Subtotal : None		(49,425.60)	15,860.55		0.00	15,860.55
Total [20] PL		(49,425.60)	15,860.55		0.00	15,860.55
Sum of Account Groups		0.00	0.00		0.00	0.00

Tickmarks

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