

Client: **A813214 - Watertown Rehabilitation and Nursing Center**
Engagement: **MD 2023 - Watertown Rehabilitation & Nursing Center LLC**
Period Ending: **12/31/2023**
Trial Balance: **T02-01 - Realty TB**
Workpaper: **T:01 - MCD REA-CR Report**

Account	Description	CAID PP-1 12/31/2022	JE Ref #	CAIDJE 12/31/2023	CAID CP 12/31/2023
Group : [10]	BS				
Subgroup : None					
00-101815	Cash-Watertown Propco-Realty	178,258.00		0.00	7,051.00
00-107015	Cash-Restricted	39,969.00		0.00	16,133.00
00-112100	Other Receivable	1,455,972.00		0.00	750,000.00
00-140095	Due From Opco to Propco	448,509.00		0.00	1,811,305.00
00-160100	PPE Land	0.00		0.00	1,269,600.00
00-160120	PPE Building	7,820,000.00		0.00	5,977,331.00
00-160150	PPE Fixed Equipment	580,000.00		0.00	537,500.00
00-161120	Accum Depr Building	(238,944.00)		0.00	(381,885.00)
00-161150	Accum Depr Fixed Equipment	(106,333.00)		0.00	(206,042.00)
00-170110	Deferred Financing Cost	75,093.00		0.00	275,821.00
00-170120	Accumulated Amortization	(13,767.00)		0.00	(65,586.00)
00-180100	Trustee Held Funds	0.00		0.00	84,915.00
00-190100	Goodwill	85,831.00		0.00	0.00
00-205120	Accrued Expenses	(40,976.00)		0.00	(86,239.00)
00-260093	Due To Propco Facilities	(66,978.00)		0.00	(403,296.00)
00-260095	Due To Opco to Propco	0.00		0.00	1,667.00
00-270005	Other Current Liabilities	(50,000.00)		0.00	(10,000.00)
00-280120	Mortgage Payable	(5,942,096.00)		0.00	(5,801,310.00)
00-400115	Member Capital	(4,012,647.00)		0.00	(3,744,065.00)
00-400120	Retained Earnings	0.00		0.00	(19,914.00)
Subtotal : None		211,891.00		0.00	12,986.00
Total [10]	BS	211,891.00		0.00	12,986.00
Group : [20]	PL				
Subgroup : None					
00-540110	Rental Income	(733,333.00)		0.00	(800,000.00)
00-540150	Bargain Purchase Revenue	(420,000.00)		0.00	0.00
44-610170	Administration-Bank Service Charges	36.00		0.00	0.00
44-610220	Administration-Licenses&Certification	129.00		0.00	1,287.00
44-610230	Administration-Fines/Penalties/Settleme	2,123.00		0.00	0.00
99-700110	Other Expenses-Interest-Mortgage	317,687.00		0.00	463,964.00
99-710100	Other Expenses-Depreciation	238,945.00		(99,709.00)	207,035.00
99-710110	Other Expenses-Amortization	13,767.00		0.00	15,019.00
99-710111	Dep- Equipment	106,333.00		99,709.00	99,709.00
99-720015	Other Expenses-Acquisition Cost	262,422.00		0.00	0.00
Subtotal : None		(211,891.00)		0.00	(12,986.00)
Total [20]	PL	(211,891.00)		0.00	(12,986.00)
NET (INCOME) LOSS		0.00		0.00	0.00
Sum of Account Groups		0.00		0.00	0.00

Tickmarks

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