

Client: **A443491 - 57 Old Road to Nine Acre Corner Operating Company, LLC-Concord**
Engagement: **MD 2022 - Care One at Concord**
Period Ending: **12/31/2022**
Trial Balance: **T-02 - Realty TB**
Workpaper: **T:::01 - REA-CR TB Report**

Account	Description	1st PP 12/31/2021	Import 12/31/2022	JE Ref #	MCD JE	CAID 12/31/2022
Group : [TB]	Trial Balance					
Subgroup : [1]	Balance Sheet					
10010	Cash - Lockbox	104,030.06	13,117.08		0.00	13,117.08
10230	Escrows - Real Estate Tax	48,657.91	69,998.00		0.00	69,998.00
10240	Escrows - Property Insurance	17,184.90	24,764.41		0.00	24,764.41
10250	Escrows - Repair & Replacement Costs	216,230.24	423,838.31		0.00	423,838.31
10260	Escrows - PMI	50,397.31	52,355.18		0.00	52,355.18
12550	Other Receivable - Related Party	102,899.04	80,769.08		0.00	80,769.08
13010	Prepaid Property Insurance	7,667.01	12,925.59		0.00	12,925.59
13040	Prepaid Other Insurance	9,589.69	11,778.95		0.00	11,778.95
15100	Land	2,794,700.00	2,794,700.00		0.00	2,794,700.00
15105	Land Improvements	855,159.00	0.00		0.00	0.00
15110	Building	9,926,609.60	9,926,609.60		0.00	9,926,609.60
15115	Building Improvements	3,855,153.16	3,871,493.16		0.00	3,871,493.16
15125	Flooring & Renovations	105,939.30	105,939.30		0.00	105,939.30
15130	Furniture & Fixtures	1,228,289.85	1,228,289.85		0.00	1,228,289.85
15140	Equipment - Movable	923,459.60	940,415.15		0.00	940,415.15
15141	Equipment - Fixed	941,496.13	977,547.95		0.00	977,547.95
15142	Equipment - Office	2,000.00	2,000.00		0.00	2,000.00
15150	Computer Hardware	196,011.65	196,011.65		0.00	196,011.65
15151	Computer Software	715.16	715.16		0.00	715.16
15195	Construction in Progress	13,000.00	13,000.00		0.00	13,000.00
15205	Accum Depr - Land Improvements	(285,560.19)	0.00		0.00	0.00
15210	Accum Depr - Building	(5,149,428.77)	(5,397,594.01)		0.00	(5,397,594.01)
15215	Accum Depr - Building Improvements	(1,284,972.71)	(1,437,931.57)		0.00	(1,437,931.57)
15225	Accum Depr - Flooring & Renovations	(42,753.72)	(49,816.28)		0.00	(49,816.28)
15230	Accum Depr - Furniture & Fixtures	(1,023,067.94)	(1,105,544.38)		0.00	(1,105,544.38)
15240	Accum Depr - Equipment - Movable	(387,854.92)	(471,126.87)		0.00	(471,126.87)
15241	Accum Depr - Equipment - Fixed	(832,414.84)	(862,573.12)		0.00	(862,573.12)
15242	Accum Depr - Equipment - Office	(2,000.00)	(2,000.00)		0.00	(2,000.00)
15250	Accum Depr - Computer Hardware	(183,452.50)	(187,726.93)		0.00	(187,726.93)
15251	Accum Depr - Computer Software	(715.16)	(715.16)		0.00	(715.16)
16050	Financing Cost	353,943.27	99,145.26		0.00	99,145.26
16055	Accum Amort - Financing Cost	(102,457.45)	(12,662.19)		0.00	(12,662.19)
20000	AP - Trade	(14,301.80)	(4,500.00)		0.00	(4,500.00)
20030	AP - Related Party	(2,200,553.08)	(2,060,857.88)		0.00	(2,060,857.88)
21020	Accrued Interest - Third Party	(29,846.81)	(24,478.61)		0.00	(24,478.61)
21021	Accrued Interest - Related Party	(8,300,112.73)	(8,602,629.49)		0.00	(8,602,629.49)
21035	Accrued Property Insurance	(3,850.33)	(6,501.03)		0.00	(6,501.03)
23000	Due to / from Affiliates	(228,799.51)	(228,799.51)		0.00	(228,799.51)
25145	Mortgage Payable - Current Portion	(319,085.60)	(236,123.00)		0.00	(236,123.00)
25645	Mortgage Payable - Long Term Portion	(11,051,125.56)	(12,106,033.37)		0.00	(12,106,033.37)
25670	Partners Note	(3,025,167.35)	0.00		0.00	0.00
30035	Equity Transfer	587,576.02	587,576.02		0.00	587,576.02
30060	Retained Earnings	11,856,283.60	9,611,982.96		0.00	9,611,982.96
Subtotal [1] Balance Sheet		(270,528.47)	(1,752,640.74)		0.00	(1,752,640.74)
Subgroup : [2]	Income Statement					
46005	Rental Income - Related Party	(1,273,907.14)	(933,984.54)		0.00	(933,984.54)
63065	Accounting	2,526.33	10,510.00		0.00	10,510.00
63271	Property Insurance - Third Party	13,674.01	20,592.57		0.00	20,592.57
63275	Other Insurance Expense	57,760.63	64,895.96		0.00	64,895.96
63400	Real Estate Tax Expense - Third Party	109,667.93	163,925.28		0.00	163,925.28
63415	Annual Report Fees	369.00	0.00		0.00	0.00
85205	Depreciation - Land Improvements	57,907.45	57,907.45		0.00	57,907.45
85210	Depreciation - Building	248,165.24	248,165.24		0.00	248,165.24
85215	Depreciation - Building Improvements	151,684.65	152,061.98		0.00	152,061.98
85225	Depreciation - Flooring & Renovations	7,062.56	7,062.56		0.00	7,062.56
85230	Depreciation - Furniture & Fixtures	95,746.08	82,476.44		0.00	82,476.44
85240	Depreciation - Movable	82,917.81	83,271.95		0.00	83,271.95
85241	Depreciation - Fixed	35,894.69	30,158.28		0.00	30,158.28
85250	Depreciation - Computer Hardware	6,736.29	4,274.43		0.00	4,274.43
86055	Amortization - Deferred Financing Cost	9,434.28	239,869.56		0.00	239,869.56
87010	Interest Expense - Mortgages	362,651.10	1,219,364.13		0.00	1,219,364.13
87020	Interest Expense - Related Party	302,516.76	302,516.76		0.00	302,516.76
87500	Interest Income	(279.20)	(427.31)		0.00	(427.31)
Subtotal [2] Income Statement		270,528.47	1,752,640.74		0.00	1,752,640.74
Total [TB] Trial Balance		(0.00)	0.00		0.00	0.00
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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