

Client: **A443472 - 221 Fitzgerald Drive Operating Company, LLC-New Bedford**
Engagement: **MD 2023 - Care One at New Bedford**
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	UNADJ 12/31/2023	JE Ref #	MCD JE	CAID 12/31/2023
Group : [TB]	Trial Balance					
Subgroup : [1]	Balance Sheet					
10010	Cash - Lockbox	30,439.77	71,034.20		0.00	71,034.20
10230	Escrows - Real Estate Tax	107,444.68	145,709.71		0.00	145,709.71
10240	Escrows - Property Insurance	13,314.33	22,789.17		0.00	22,789.17
10250	Escrows - Repair & Replacement C	252,856.81	365,306.13		0.00	365,306.13
10260	Escrows - PMI	56,391.07	58,309.89		0.00	58,309.89
10270	Escrows - Other	647,413.13	650,786.73		0.00	650,786.73
12550	Other Receivable - Related Party	84,262.08	84,262.08		0.00	84,262.08
13010	Prepaid Property Insurance	7,496.77	10,066.62		0.00	10,066.62
13040	Prepaid Other Insurance	9,355.90	10,585.26		0.00	10,585.26
15100	Land	1,444,200.00	1,444,200.00		0.00	1,444,200.00
15105	Land Improvements	29,308.00	57,858.00		0.00	57,858.00
15110	Building	6,040,030.00	6,040,030.00		0.00	6,040,030.00
15115	Building Improvements	529,728.42	654,003.33		0.00	654,003.33
15116	ARF Clearing	147,461.43	8,252.13		0.00	8,252.13
15125	Flooring & Renovations	507,269.61	640,002.42		0.00	640,002.42
15130	Furniture & Fixtures	373,362.58	373,128.69		0.00	373,128.69
15140	Equipment - Movable	715,876.94	731,801.51		0.00	731,801.51
15141	Equipment - Fixed	625,409.80	690,146.52		0.00	690,146.52
15150	Computer Hardware	170,811.62	170,811.62		0.00	170,811.62
15151	Computer Software	715.16	715.16		0.00	715.16
15195	Construction in Progress	40,476.67	40,476.67		0.00	40,476.67
15205	Accum Depr - Land Improvements	(13,937.56)	(16,525.84)		0.00	(16,525.84)
15210	Accum Depr - Building	(3,284,266.36)	(3,435,267.16)		0.00	(3,435,267.16)
15215	Accum Depr - Building Improve	(297,551.46)	(321,265.31)		0.00	(321,265.31)
15225	Accum Depr - Flooring & Renovati	(218,574.07)	(261,241.03)		0.00	(261,241.03)
15230	Accum Depr - Furniture & Fixtures	(320,357.38)	(342,924.58)		0.00	(342,924.58)
15240	Accum Depr - Equipment - Movabl	(429,605.89)	(479,590.83)		0.00	(479,590.83)
15241	Accum Depr - Equipment - Fixed	(496,923.16)	(527,536.78)		0.00	(527,536.78)
15250	Accum Depr - Computer Hardware	(158,839.00)	(163,253.14)		0.00	(163,253.14)
15251	Accum Depr - Computer Software	(715.16)	(715.16)		0.00	(715.16)
16050	Financing Cost	152,671.97	152,671.97		0.00	152,671.97
16055	Accum Amort - Financing Cost	(5,919.76)	(10,102.72)		0.00	(10,102.72)
20000	AP - Trade	(18,259.38)	(132,694.99)		0.00	(132,694.99)
20020	AP - General Accruals	(2,250.00)	0.00		0.00	0.00
20030	AP - Related Party	(6,356.86)	(34,645.93)		0.00	(34,645.93)
21020	Accrued Interest - Third Party	(21,345.10)	(20,927.34)		0.00	(20,927.34)
21035	Accrued Property Insurance	(3,770.61)	(6,606.38)		0.00	(6,606.38)
25145	Mortgage Payable - Current Portio	(207,944.00)	(212,714.00)		0.00	(212,714.00)
25150	Loan Payable - Current Portion	(12,204.00)	(12,502.00)		0.00	(12,502.00)
25645	Mortgage Payable - Long Term Po	(10,401,235.93)	(10,188,522.25)		0.00	(10,188,522.25)
25650	Loan Payable - Long Term	(625,833.16)	(613,331.23)		0.00	(613,331.23)
30035	Equity Transfer	349,460.46	349,460.46		0.00	349,460.46
30060	Retained Earnings	3,278,108.01	4,190,131.64		0.00	4,190,131.64
Subtotal [1] Balance Sheet		(912,023.63)	182,173.24		0.00	182,173.24
Subgroup : [2]	Income Statement					
46005	Rental Income - Related Party	(928,891.85)	0.00		0.00	0.00
460050	Rental Income - Related Party	0.00	(1,011,147.36)		0.00	(1,011,147.36)
63065	Accounting	10,510.00	7,041.67		0.00	7,041.67
63271	Property Insurance - Third Party	12,141.39	17,563.36		0.00	17,563.36
63275	Other Insurance Expense	54,933.37	62,282.30		0.00	62,282.30
63400	Real Estate Tax Expense - Third P	191,379.62	161,606.73		0.00	161,606.73
63415	Annual Report Fees	0.00	459.00		0.00	459.00
85205	Depreciation - Land Improvements	2,319.86	2,954.28		0.00	2,954.28
85210	Depreciation - Building	151,000.75	151,000.80		0.00	151,000.80
85215	Depreciation - Building Improve	21,602.95	23,347.85		0.00	23,347.85
85225	Depreciation - + Flooring & Renova	33,817.91	42,666.96		0.00	42,666.96
85230	Depreciation - Furniture & Fixtures	23,390.44	22,567.20		0.00	22,567.20
85240	Depreciation - Movable	49,429.66	49,984.94		0.00	49,984.94
85241	Depreciation - Fixed	28,313.76	30,595.86		0.00	30,595.86
85250	Depreciation - Computer Hardware	4,674.46	4,431.90		0.00	4,431.90
86055	Amortization - Deferred Financing	207,179.49	4,182.96		0.00	4,182.96
87010	Interest Expense - Mortgages	1,050,821.49	253,435.23		0.00	253,435.23
87500	Interest Income	(599.67)	(5,146.92)		0.00	(5,146.92)

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		12/31/2022	12/31/2023			12/31/2023
Subtotal [2] Income Statement		912,023.63	(182,173.24)		0.00	(182,173.24)
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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