

Client: **A443469 - Park, Marion and Vernon Streets Operating Co, LLC-Brookline**
Engagement: **MD 2022 - Care One at Brookline**
Period Ending: **12/31/2022**
Trial Balance: **T-02 - Realty TB**
Workpaper: **T:::02 - REA-CR Groupings Report**

Account	Description	CAID 12/31/2022	1st PP 12/31/2021		
Group : [1511.1] Land: Cost					
Subgroup : None					
15100 Land		351,874.00	351,874.00		
Subtotal : None		351,874.00	351,874.00		
Total [1511.1] Land: Cost		351,874.00	351,874.00		
Group : [1521.1] Building: Cost					
Subgroup : None					
15110 Building		970,262.00	961,087.00		
Subtotal : None		970,262.00	961,087.00		
Total [1521.1] Building: Cost		970,262.00	961,087.00	9,175.00	
Group : [1522.2] Building: Accum. Depr.					
Subgroup : None					
15210 Accum Depr - Building		(522,774.40)	(498,563.73)		
Subtotal : None		(522,774.40)	(498,563.73)		
Total [1522.2] Building: Accum. Depr.		(522,774.40)	(498,563.73)	(24,210.67)	
Group : [1611.1] Building Improvements: Cost					
Subgroup : None					
15115 Building Improvements		1,516,269.43	1,516,269.43		
15125 Flooring & Renovations		245,570.37	245,570.37		
Subtotal : None		1,761,839.80	1,761,839.80		
Total [1611.1] Building Improvements: Cost		1,761,839.80	1,761,839.80	0.00	0.00
Group : [1612.2] Building Improvements: Accum. Depr.					
Subgroup : None					
15215 Accum Depr - Building Improvements		(766,018.84)	(705,368.34)		
15225 Accum Depr - Flooring & Renovations		(127,196.57)	(110,825.26)		
Subtotal : None		(893,215.41)	(816,193.60)		
Total [1612.2] Building Improvements: Accum. Depr.		(893,215.41)	(816,193.60)		
Group : [1651.1] Equipment: Cost					
Subgroup : None					
15130 Furniture & Fixtures		466,883.41	466,883.41		
15140 Equipment - Movable		429,333.61	421,971.61		
15141 Equipment - Fixed		799,302.43	796,493.19		
15150 Computer Hardware		156,971.40	156,971.40		
Subtotal : None		1,852,490.85	1,842,319.61		
Total [1651.1] Equipment: Cost		1,852,490.85	1,842,319.61	10,171.24	
Group : [1652.2] Equipment: Accum. Depr.					
Subgroup : None					
15230 Accum Depr - Furniture & Fixtures		(440,312.18)	(429,862.71)		
15240 Accum Depr - Equipment - Movable		(263,228.06)	(230,766.05)		
15241 Accum Depr - Equipment - Fixed		(734,886.17)	(711,006.29)		
15250 Accum Depr - Computer Hardware		(151,630.75)	(148,284.19)		
Subtotal : None		(1,590,057.16)	(1,519,919.24)		
Total [1652.2] Equipment: Accum. Depr.		(1,590,057.16)	(1,519,919.24)		
Group : [1710.1] Software: Cost					
Subgroup : None					
15151 Computer Software		715.16	715.16		
Subtotal : None		715.16	715.16		
Total [1710.1] Software: Cost		715.16	715.16		
Group : [1710.2] Software: Accum. Depr.					
Subgroup : None					
15251 Accum Depr - Computer Software		(715.16)	(715.16)		
Subtotal : None		(715.16)	(715.16)		
Total [1710.2] Software: Accum. Depr.		(715.16)	(715.16)		
Group : [1979.0] Construction in Progress					
Subgroup : None					
15195 Construction in Progress		34,024.91	34,024.91		
Subtotal : None		34,024.91	34,024.91		
Total [1979.0] Construction in Progress		34,024.91	34,024.91		
Group : [2020.0] Trade Payables					

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Workpaper: **T:::02 - REA-CR Groupings Report**

Account	Description	CAID 12/31/2022	1st PP 12/31/2021
Subgroup : None			
20000	AP - Trade	0.00	(10,492.44)
Subtotal : None		0.00	(10,492.44)
Total [2020.0] Trade Payables		0.00	(10,492.44)
Group : [2120.0] Notes Payable: Subsidiaries and Affiliates			
Subgroup : None			
23000	Due to / from Affiliates	5,021,122.46	4,261,752.65
Subtotal : None		5,021,122.46	4,261,752.65
Total [2120.0] Notes Payable: Subsidiaries and Affiliates		5,021,122.46	4,261,752.65
Group : [2650.0] Retained Earnings (Corp)			
Subgroup : None			
30060	Retained Earnings	(6,367,728.96)	(5,784,664.48)
Subtotal : None		(6,367,728.96)	(5,784,664.48)
Total [2650.0] Retained Earnings (Corp)		(6,367,728.96)	(5,784,664.48)
Group : [3510.1] Rental Income: Nursing Facility			
Subgroup : None			
46005	Rental Income - Related Party	(829,398.24)	(809,169.00)
80000	Rent - Third Party	39,999.99	33,000.00
Subtotal : None		(789,398.25)	(776,169.00)
Total [3510.1] Rental Income: Nursing Facility		(789,398.25)	(776,169.00)
Group : [9550.0] Building Depreciation			
Subgroup : None			
85210	Depreciation - Building	24,210.67	24,027.17
Subtotal : None		24,210.67	24,027.17
Total [9550.0] Building Depreciation		24,210.67	24,027.17
Group : [9560.8] Building Improvement Depreciation			
Subgroup : None			
85215	Depreciation - Building Improvements	60,650.50	60,650.50
85225	Depreciation - Flooring & Renovations	14,251.31	14,251.31
Subtotal : None		74,901.81	74,901.81
Total [9560.8] Building Improvement Depreciation		74,901.81	74,901.81
Group : [9570.0] Equipment Depreciation			
Subgroup : None			
85230	Depreciation - Furniture & Fixtures	12,569.47	13,809.69
85240	Depreciation - Movable	32,462.01	36,800.32
85241	Depreciation - Fixed	23,973.14	40,161.92
85250	Depreciation - Computer Hardware	3,346.56	3,034.61
Subtotal : None		72,351.18	93,806.54
Total [9570.0] Equipment Depreciation		72,351.18	93,806.54
Group : [9502.5] Other Operating Expenses			
Subgroup : None			
63415	Annual Report Fees	0.00	369.00
85350	(Gain)/Loss on Fixed Asset Dispositions	96.50	0.00
Subtotal : None		96.50	369.00
Total [9502.5] Other Operating Expenses		96.50	369.00
Sum of Account Groups		0.00	10,492.44

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