

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::02 - REA-CR Groupings Report**

Account	Description	CAID 12/31/2022	1st PP 12/31/2021	
Group : [1025.0]	Cash & Equivalents			
Subgroup : None				
10010	Cash - Lockbox	13,117.08	104,030.06	
Subtotal : None		13,117.08	104,030.06	
Total [1025.0]	Cash & Equivalents	13,117.08	104,030.06	
Group : [1180.0]	Loans Receivable: Affiliates/Related Parties			
Subgroup : None				
12550	Other Receivable - Related Party	80,769.08	102,899.04	
Subtotal : None		80,769.08	102,899.04	
Total [1180.0]	Loans Receivable: Affiliates/Related P	80,769.08	102,899.04	
Group : [1280.0]	Prepaid Expenses: Prepaid Insurance			
Subgroup : None				
13010	Prepaid Property Insurance	12,925.59	7,667.01	
13040	Prepaid Other Insurance	11,778.95	9,589.69	
Subtotal : None		24,704.54	17,256.70	
Total [1280.0]	Prepaid Expenses: Prepaid Insurance	24,704.54	17,256.70	
Group : [1311.0]	Other Current Assets			
Subgroup : None				
10230	Escrows - Real Estate Tax	69,998.00	48,657.91	
10240	Escrows - Property Insurance	24,764.41	17,184.90	
10250	Escrows - Repair & Replacement Costs	423,838.31	216,230.24	
10260	Escrows - PMI	52,355.18	50,397.31	
Subtotal : None		570,955.90	332,470.36	
Total [1311.0]	Other Current Assets	570,955.90	332,470.36	
Group : [1511.1]	Land: Cost			
Subgroup : None				
15100	Land	2,794,700.00	2,794,700.00	
Subtotal : None		2,794,700.00	2,794,700.00	
Total [1511.1]	Land: Cost	2,794,700.00	2,794,700.00	
Group : [1521.1]	Building: Cost			
Subgroup : None				
15110	Building	9,926,609.60	9,926,609.60	
Subtotal : None		9,926,609.60	9,926,609.60	
Total [1521.1]	Building: Cost	9,926,609.60	9,926,609.60	
Group : [1522.2]	Building: Accum. Depr.			
Subgroup : None				
15210	Accum Depr - Building	(5,397,594.01)	(5,149,428.77)	
Subtotal : None		(5,397,594.01)	(5,149,428.77)	
Total [1522.2]	Building: Accum. Depr.	(5,397,594.01)	(5,149,428.77)	
Group : [1611.1]	Building Improvements: Cost			
Subgroup : None				
15115	Building Improvements	3,871,493.16	3,855,153.16	
15125	Flooring & Renovations	105,939.30	105,939.30	
Subtotal : None		3,977,432.46	3,961,092.46	
Total [1611.1]	Building Improvements: Cost	3,977,432.46	3,961,092.46	16,340.00
Group : [1612.2]	Building Improvements: Accum. Depr.			
Subgroup : None				
15215	Accum Depr - Building Improvements	(1,437,931.57)	(1,284,972.71)	
15225	Accum Depr - Flooring & Renovations	(49,816.28)	(42,753.72)	
Subtotal : None		(1,487,747.85)	(1,327,726.43)	
Total [1612.2]	Building Improvements: Accum. Depr.	(1,487,747.85)	(1,327,726.43)	
Group : [1631.1]	Other Improvements: Cost			
Subgroup : None				
15105	Land Improvements	0.00	855,159.00	
Subtotal : None		0.00	855,159.00	
Total [1631.1]	Other Improvements: Cost	0.00	855,159.00	(855,159.00)

Group : [1632.2]	Other Improvements: Accum. Depr.		
Subgroup : None			
15205	Accum Depr - Land Improvements	0.00	(285,560.19)
Subtotal : None		0.00	(285,560.19)
Total [1632.2]	Other Improvements: Accum. Depr.	0.00	(285,560.19)
Group : [1651.1]	Equipment: Cost		
Subgroup : None			
15130	Furniture & Fixtures	1,228,289.85	1,228,289.85
15140	Equipment - Movable	940,415.15	923,459.60
15141	Equipment - Fixed	977,547.95	941,496.13
15142	Equipment - Office	2,000.00	2,000.00
15150	Computer Hardware	196,011.65	196,011.65
Subtotal : None		3,344,264.60	3,291,257.23
Total [1651.1]	Equipment: Cost	3,344,264.60	3,291,257.23
			53,007.37
Group : [1652.2]	Equipment: Accum. Depr.		
Subgroup : None			
15230	Accum Depr - Furniture & Fixtures	(1,105,544.38)	(1,023,067.94)
15240	Accum Depr - Equipment - Movable	(471,126.87)	(387,854.92)
15241	Accum Depr - Equipment - Fixed	(862,573.12)	(832,414.84)
15242	Accum Depr - Equipment - Office	(2,000.00)	(2,000.00)
15250	Accum Depr - Computer Hardware	(187,726.93)	(183,452.50)
Subtotal : None		(2,628,971.30)	(2,428,790.20)
Total [1652.2]	Equipment: Accum. Depr.	(2,628,971.30)	(2,428,790.20)
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 : [1975.1]	Mortgage Acquisition Costs		
Subgroup : None			
16050	Financing Cost	99,145.26	353,943.27
Subtotal : None		99,145.26	353,943.27
Total [1975.1]	Mortgage Acquisition Costs	99,145.26	353,943.27
Group : [1975.2]	Accumulated Amort. of Mort. Acq. Costs		
Subgroup : None			
16055	Accum Amort - Financing Cost	(12,662.19)	(102,457.45)
Subtotal : None		(12,662.19)	(102,457.45)
Total [1975.2]	Accumulated Amort. of Mort. Acq. Co	(12,662.19)	(102,457.45)
Group : [1979.0]	Construction in Progress		
Subgroup : None			
15195	Construction in Progress	13,000.00	13,000.00
Subtotal : None		13,000.00	13,000.00
Total [1979.0]	Construction in Progress	13,000.00	13,000.00
Group : [2020.0]	Trade Payables		
Subgroup : None			
20000	AP - Trade	(4,500.00)	(14,301.80)
Subtotal : None		(4,500.00)	(14,301.80)
Total [2020.0]	Trade Payables	(4,500.00)	(14,301.80)
Group : [2030.0]	Accrued Expenses		
Subgroup : None			
21020	Accrued Interest - Third Party	(24,478.61)	(29,846.81)
21035	Accrued Property Insurance	(6,501.03)	(3,850.33)
Subtotal : None		(30,979.64)	(33,697.14)
Total [2030.0]	Accrued Expenses	(30,979.64)	(33,697.14)
Group : [2110.0]	Notes Payable: Officer, Owner, or Related Parties		
Subgroup : None			
20030	AP - Related Party	(2,060,857.88)	(2,200,553.08)

21021	Accrued Interest - Related Party	(8,602,629.49)	(8,300,112.73)	(302,516.76)
25670	Partners Note	0.00	(3,025,167.35)	
Subtotal : None		(10,663,487.37)	(13,525,833.16)	
Total [2110.0]	Notes Payable: Officer, Owner, or Rel:	(10,663,487.37)	(13,525,833.16)	
Group : [2120.0]	Notes Payable: Subsidiaries and Affiliates			
Subgroup : None				
23000	Due to / from Affiliates	(228,799.51)	(228,799.51)	
Subtotal : None		(228,799.51)	(228,799.51)	
Total [2120.0]	Notes Payable: Subsidiaries and Affiliates	(228,799.51)	(228,799.51)	
Group : [2310.0]	Mortgages			
Subgroup : None				
25145	Mortgage Payable - Current Portion	(236,123.00)	(319,085.60)	
25645	Mortgage Payable - Long Term Portion	(12,106,033.37)	(11,051,125.56)	
Subtotal : None		(12,342,156.37)	(11,370,211.16)	
Total [2310.0]	Mortgages	(12,342,156.37)	(11,370,211.16)	(971,945.21)
Group : [2650.0]	Retained Earnings (Corp)			
Subgroup : None				
30035	Equity Transfer	587,576.02	587,576.02	
30060	Retained Earnings	9,611,982.96	11,856,283.60	
Subtotal : None		10,199,558.98	12,443,859.62	
Total [2650.0]	Retained Earnings (Corp)	10,199,558.98	12,443,859.62	12714388 (2,514,829.02)
Group : [3510.1]	Rental Income: Nursing Facility			
Subgroup : None				
46005	Rental Income - Related Party	(933,984.54)	(1,273,907.14)	
Subtotal : None		(933,984.54)	(1,273,907.14)	
Total [3510.1]	Rental Income: Nursing Facility	(933,984.54)	(1,273,907.14)	
Group : [3530.0]	Other Income			
Subgroup : None				
87500	Interest Income	(427.31)	(279.20)	
Subtotal : None		(427.31)	(279.20)	
Total [3530.0]	Other Income	(427.31)	(279.20)	
Group : [9540.0]	Taxes, Real Estate			
Subgroup : None				
63400	Real Estate Tax Expense - Third Party	163,925.28	109,667.93	
Subtotal : None		163,925.28	109,667.93	
Total [9540.0]	Taxes, Real Estate	163,925.28	109,667.93	
Group : [9545.1]	Long-Term Interst: Nursing Facilities			
Subgroup : None				
86055	Amortization - Deferred Financing Cost	239,869.56	9,434.28	
87010	Interest Expense - Mortgages	1,219,364.13	362,651.10	
Subtotal : None		1,459,233.69	372,085.38	
Total [9545.1]	Long-Term Interst: Nursing Facilities	1,459,233.69	372,085.38	
Group : [9550.0]	Building Depreciation			
Subgroup : None				
85210	Depreciation - Building	248,165.24	248,165.24	
Subtotal : None		248,165.24	248,165.24	
Total [9550.0]	Building Depreciation	248,165.24	248,165.24	
Group : [9560.8]	Building Improvement Depreciation			
Subgroup : None				
85205	Depreciation - Land Improvements	57,907.45	57,907.45	
85215	Depreciation - Building Improvements	152,061.98	151,684.65	
85225	Depreciation - Flooring & Renovations	7,062.56	7,062.56	
Subtotal : None		217,031.99	216,654.66	
Total [9560.8]	Building Improvement Depreciation	217,031.99	216,654.66	
Group : [9570.0]	Equipment Depreciation			
Subgroup : None				
85230	Depreciation - Furniture & Fixtures	82,476.44	95,746.08	
85240	Depreciation - Movable	83,271.95	82,917.81	
85241	Depreciation - Fixed	30,158.28	35,894.69	
85250	Depreciation - Computer Hardware	4,274.43	6,736.29	
Subtotal : None		200,181.10	221,294.87	
Total [9570.0]	Equipment Depreciation	200,181.10	221,294.87	

Group : [9580.0]		Insurance- Building, Building Improvement, and Equipment	
Subgroup : None			
63271	Property Insurance - Third Party	20,592.57	13,674.01
Subtotal : None		20,592.57	13,674.01
Total [9580.0]		20,592.57	13,674.01
Group : [9502.5]		Other Operating Expenses	
Subgroup : None			
63065	Accounting	10,510.00	2,526.33
63275	Other Insurance Expense	64,895.96	57,760.63
63415	Annual Report Fees	0.00	369.00
87020	Interest Expense - Related Party	302,516.76	302,516.76
Subtotal : None		377,922.72	363,172.72
Total [9502.5]		377,922.72	363,172.72
NET (INCOME) LOSS		1,752,640.74	270,528.47
Sum of Account Groups		0.00	0.00

Tickmarks

{a}	
{b}	
{c}	
{d}	
{e}	
{f}	
{g}	
{h}	
{i}	
{j}	
{k}	
{l}	
{m}	
{n}	
{o}	
{p}	

{q}	
{r}	
{s}	
{t}	
{u}	
{v}	
{w}	
{x}	
{y}	
{z}	