

Client: **A443498 - 265 Essex Street Operating Company, LLC**
Engagement: **MD 2022 - Care One at Essex Park LLC**
Period Ending: **12/31/2022**
Trial Balance: **T-02 - Realty TB**
Workpaper: **T::02 - MCD REA-CR Groupings Report**

Account	Description	Caid 12/31/2022	1st PP 12/31/2021		
Group : [1180.0]	Loans Receivable: Affiliates/Related Parties				
Subgroup : None					
23000	Due to / from Affiliates	5,326,735.83	4,594,735.11		
Subtotal : None		5,326,735.83	4,594,735.11		
Total [1180.0]	Loans Receivable: Affiliates/Related Parties	5,326,735.83	4,594,735.11		
Group : [1311.0]	Other Current Assets				
Subgroup : None					
15116	ARF Clearing	18,216.02	12,289.58		
Subtotal : None		18,216.02	12,289.58		
Total [1311.0]	Other Current Assets	18,216.02	12,289.58		
Group : [1511.1]	Land: Cost				
Subgroup : None					
15100	Land	402,500.00	402,500.00		
Subtotal : None		402,500.00	402,500.00		
Total [1511.1]	Land: Cost	402,500.00	402,500.00		
Group : [1521.1]	Building: Cost				
Subgroup : None					
15110	Building	2,508,993.00	2,508,993.00		
Subtotal : None		2,508,993.00	2,508,993.00		
Total [1521.1]	Building: Cost	2,508,993.00	2,508,993.00	0.00	
Group : [1522.2]	Building: Accum. Depr.				
Subgroup : None					
15210	Accum Depr - Building	(1,364,264.85)	(1,301,540.03)		
Subtotal : None		(1,364,264.85)	(1,301,540.03)		
Total [1522.2]	Building: Accum. Depr.	(1,364,264.85)	(1,301,540.03)		
Group : [1611.1]	Building Improvements: Cost				
Subgroup : None					
15115	Building Improvements	3,686,931.14	3,686,931.14		
15125	Flooring & Renovations	209,833.65	209,833.65		
Subtotal : None		3,896,764.79	3,896,764.79		
Total [1611.1]	Building Improvements: Cost	3,896,764.79	3,896,764.79	0.00	
Group : [1612.2]	Building Improvements: Accum. Depr.				
Subgroup : None					
15215	Accum Depr - Building Improvements	(2,061,163.50)	(1,913,686.88)		
15225	Accum Depr - Flooring & Renovations	(110,140.92)	(96,152.13)		
Subtotal : None		(2,171,304.42)	(2,009,839.01)		
Total [1612.2]	Building Improvements: Accum. Depr.	(2,171,304.42)	(2,009,839.01)		
Group : [1631.1]	Other Improvements: Cost				
Subgroup : None					
15105	Land Improvements	48,684.00	34,584.00		
Subtotal : None		48,684.00	34,584.00		
Total [1631.1]	Other Improvements: Cost	48,684.00	34,584.00	14,100.00	3,945,448.79
Group : [1632.2]	Other Improvements: Accum. Depr.				
Subgroup : None					
15205	Accum Depr - Land Improvements	(10,333.65)	(7,714.75)		
Subtotal : None		(10,333.65)	(7,714.75)		
Total [1632.2]	Other Improvements: Accum. Depr.	(10,333.65)	(7,714.75)		
Group : [1651.1]	Equipment: Cost				
Subgroup : None					
15130	Furniture & Fixtures	902,541.60	902,541.60		
15140	Equipment - Movable	717,922.10	715,975.60		
15141	Equipment - Fixed	555,965.88	545,804.62		
15150	Computer Hardware	223,488.08	223,488.08		

Subtotal : None		<u>2,399,917.66</u>	<u>2,387,809.90</u>	
Total [1651.1]	Equipment: Cost	<u>2,399,917.66</u>	<u>2,387,809.90</u>	12,107.76
Group : [1652.2]	Equipment: Accum. Depr.			
Subgroup : None				
15230	Accum Depr - Furniture & Fixtures	(874,379.07)	(865,522.85)	
15240	Accum Depr - Equipment - Movable	(495,430.38)	(436,088.18)	
15241	Accum Depr - Equipment - Fixed	(460,289.22)	(438,776.93)	
15250	Accum Depr - Computer Hardware	(216,242.14)	(212,178.91)	
Subtotal : None		<u>(2,046,340.81)</u>	<u>(1,952,566.87)</u>	
Total [1652.2]	Equipment: Accum. Depr.	<u>(2,046,340.81)</u>	<u>(1,952,566.87)</u>	
Group : [1701.1]	Motor Vehicles: Cost			
Subgroup : None				
15161	Motor Vehicles	1,817.11	1,817.11	
Subtotal : None		<u>1,817.11</u>	<u>1,817.11</u>	
Total [1701.1]	Motor Vehicles: Cost	<u>1,817.11</u>	<u>1,817.11</u>	
Group : [1702.2]	Motor Vehicles: Accum. Depr.			
Subgroup : None				
15261	Accum Depr - Motor Vehicles	(1,817.11)	(1,817.11)	
Subtotal : None		<u>(1,817.11)</u>	<u>(1,817.11)</u>	
Total [1702.2]	Motor Vehicles: Accum. Depr.	<u>(1,817.11)</u>	<u>(1,817.11)</u>	
Group : [1710.1]	Software: Cost			
Subgroup : None				
15151	Computer Software	715.16	715.16	
Subtotal : None		<u>715.16</u>	<u>715.16</u>	
Total [1710.1]	Software: Cost	<u>715.16</u>	<u>715.16</u>	
Group : [1710.2]	Software: Accum. Depr.			
Subgroup : None				
15251	Accum Depr - Computer Software	(715.16)	(715.16)	
Subtotal : None		<u>(715.16)</u>	<u>(715.16)</u>	
Total [1710.2]	Software: Accum. Depr.	<u>(715.16)</u>	<u>(715.16)</u>	
Group : [1979.0]	Construction in Progress			
Subgroup : None				
15195	Construction in Progress	159,722.83	159,722.83	
Subtotal : None		<u>159,722.83</u>	<u>159,722.83</u>	
Total [1979.0]	Construction in Progress	<u>159,722.83</u>	<u>159,722.83</u>	
Group : [2110.0]	Notes Payable: Officer, Owner, or Related Parties			
Subgroup : None				
25670	Partners Note	(1,828,567.00)	(1,828,567.00)	
Subtotal : None		<u>(1,828,567.00)</u>	<u>(1,828,567.00)</u>	
Total [2110.0]	Notes Payable: Officer, Owner, or Related Parties	<u>(1,828,567.00)</u>	<u>(1,828,567.00)</u>	
Group : [2650.0]	Retained Earnings (Corp)			
Subgroup : None				
30060	Retained Earnings	(6,897,171.55)	(6,487,749.02)	
Subtotal : None		<u>(6,897,171.55)</u>	<u>(6,487,749.02)</u>	
Total [2650.0]	Retained Earnings (Corp)	<u>(6,897,171.55)</u>	<u>(6,487,749.02)</u>	
Group : [3510.1]	Rental Income: Nursing Facility			
Subgroup : None				
46005	Rental Income - Related Party	(764,134.92)	(745,497.48)	
Subtotal : None		<u>(764,134.92)</u>	<u>(745,497.48)</u>	
Total [3510.1]	Rental Income: Nursing Facility	<u>(764,134.92)</u>	<u>(745,497.48)</u>	
Group : [9550.0]	Building Depreciation			
Subgroup : None				
85210	Depreciation - Building	62,724.82	62,724.82	
Subtotal : None		<u>62,724.82</u>	<u>62,724.82</u>	
Total [9550.0]	Building Depreciation	<u>62,724.82</u>	<u>62,724.82</u>	
Group : [9560.8]	Building Improvement Depreciation			
Subgroup : None				
85205	Depreciation - Land Improvements	2,755.90	2,442.58	
85215	Depreciation - Building Improvements	147,339.62	147,339.62	

85225	Depreciation - Flooring & Renovations	13,979.01	13,979.01
Subtotal : None		164,074.53	163,761.21
Total [9560.8]	Building Improvement Depreciation	164,074.53	163,761.21
Group : [9570.0]	Equipment Depreciation		
Subgroup : None			
85230	Depreciation - Furniture & Fixtures	8,866.00	12,052.90
85240	Depreciation - Movable	59,342.20	60,895.55
85241	Depreciation - Fixed	21,512.29	26,887.67
85250	Depreciation - Computer Hardware	4,063.23	9,383.80
Subtotal : None		93,783.72	109,219.92
Total [9570.0]	Equipment Depreciation	93,783.72	109,219.92
Group : [9502.5]	Other Operating Expenses		
Subgroup : None			
63415	Annual Report Fees	0.00	369.00
Subtotal : None		0.00	369.00
Total [9502.5]	Other Operating Expenses	0.00	369.00
	NET (INCOME) LOSS	(443,551.85)	(409,422.53)
	Sum of Account Groups	0.00	0.00

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