

Client: **A443487 - 260 Easthampton Road Operating Company, LLC-Holyoke**
Engagement: **MD 2022 - Care One at Holyoke**
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 : [1025.0]	Cash & Equivalents		
Subgroup : None			
10000	Cash - Operating	0.00	0.00
10010	Cash - Lockbox	108,755.57	167,880.51
Subtotal : None		108,755.57	167,880.51
Total [1025.0]	Cash & Equivalents	108,755.57	167,880.51
Group : [1180.0]	Loans Receivable: Affiliates/Related Parties		
Subgroup : None			
12550	Other Receivable - Related Party	92,702.92	124,020.49
1310	Intercompany - Concord Health Care C	0.00	0.00
1387	Intercompany - Lexington Health Care C	0.00	0.00
Subtotal : None		92,702.92	124,020.49
Total [1180.0]	Loans Receivable: Affiliates/Related	92,702.92	124,020.49
Group : [1280.0]	Prepaid Expenses: Prepaid Insurance		
Subgroup : None			
13010	Prepaid Property Insurance	11,049.44	5,771.84
13040	Prepaid Other Insurance	11,307.26	9,701.95
Subtotal : None		22,356.70	15,473.79
Total [1280.0]	Prepaid Expenses: Prepaid Insurance	22,356.70	15,473.79
Group : [1300.0]	Prepaid Expenses: Other Prepaid Expenses		
Subgroup : None			
13090	Prepaid Real Estate Taxes	0.00	0.00
Subtotal : None		0.00	0.00
Total [1300.0]	Prepaid Expenses: Other Prepaid Ex	0.00	0.00
Group : [1311.0]	Other Current Assets		
Subgroup : None			
10230	Escrows - Real Estate Tax	57,129.10	16,477.96
10240	Escrows - Property Insurance	18,642.99	15,402.96
10250	Escrows - Repair & Replacement Costs	689,020.40	631,722.67
10260	Escrows - PMI	64,075.81	51,706.54
10270	Escrows - Other	742,773.98	0.00
15116	ARF Clearing	78,494.68	45,527.56
18700	Other Assets	0.00	0.00
Subtotal : None		1,650,136.96	760,837.69
Total [1311.0]	Other Current Assets	1,650,136.96	760,837.69
Group : [1511.1]	Land: Cost		
Subgroup : None			
15100	Land	100,100.00	100,100.00
Subtotal : None		100,100.00	100,100.00
Total [1511.1]	Land: Cost	100,100.00	100,100.00
Group : [1521.1]	Building: Cost		
Subgroup : None			
15110	Building	11,968,557.00	11,968,557.00
Subtotal : None		11,968,557.00	11,968,557.00
Total [1521.1]	Building: Cost	11,968,557.00	11,968,557.00
Group : [1522.2]	Building: Accum. Depr.		
Subgroup : None			
15210	Accum Depr - Building	(6,507,902.72)	(6,208,688.80)
Subtotal : None		(6,507,902.72)	(6,208,688.80)
Total [1522.2]	Building: Accum. Depr.	(6,507,902.72)	(6,208,688.80)

0.00

Group : [1611.1]		Building Improvements: Cost		
Subgroup : None				
15115	Building Improvements	1,120,465.86	1,120,465.86	
15125	Flooring & Renovations	149,429.07	149,429.07	
Subtotal : None		1,269,894.93	1,269,894.93	
Total [1611.1]	Building Improvements: Cost	1,269,894.93	1,269,894.93	0.00
Group : [1612.2]		Building Improvements: Accum. Depr.		
Subgroup : None				
15215	Accum Depr - Building Improvements	(660,952.57)	(616,275.15)	
15225	Accum Depr - Flooring & Renovations	(56,885.87)	(46,923.97)	
Subtotal : None		(717,838.44)	(663,199.12)	
Total [1612.2]	Building Improvements: Accum. Dep	(717,838.44)	(663,199.12)	
Group : [1631.1]		Other Improvements: Cost		
Subgroup : None				
15105	Land Improvements	53,831.00	53,831.00	
Subtotal : None		53,831.00	53,831.00	
Total [1631.1]	Other Improvements: Cost	53,831.00	53,831.00	0.00
Group : [1632.2]		Other Improvements: Accum. Depr.		
Subgroup : None				
15205	Accum Depr - Land Improvements	(15,204.55)	(11,615.84)	
Subtotal : None		(15,204.55)	(11,615.84)	
Total [1632.2]	Other Improvements: Accum. Depr.	(15,204.55)	(11,615.84)	
Group : [1651.1]		Equipment: Cost		
Subgroup : None				
15130	Furniture & Fixtures	576,298.69	551,319.49	
15140	Equipment - Movable	372,930.67	371,494.66	
15141	Equipment - Fixed	1,514,187.52	1,475,968.58	
15150	Computer Hardware	185,482.99	185,482.99	
Subtotal : None		2,648,899.87	2,584,265.72	
Total [1651.1]	Equipment: Cost	2,648,899.87	2,584,265.72	64,634.15
Group : [1652.2]		Equipment: Accum. Depr.		
Subgroup : None				
15230	Accum Depr - Furniture & Fixtures	(488,450.64)	(468,545.18)	
15240	Accum Depr - Equipment - Movable	(221,031.07)	(196,382.36)	
15241	Accum Depr - Equipment - Fixed	(1,117,994.94)	(1,027,763.27)	
15250	Accum Depr - Computer Hardware	(179,399.85)	(174,511.71)	
Subtotal : None		(2,006,876.50)	(1,867,202.52)	
Total [1652.2]	Equipment: Accum. Depr.	(2,006,876.50)	(1,867,202.52)	
Group : [1701.1]		Motor Vehicles: Cost		
Subgroup : None				
15161	Motor Vehicles	123,784.03	123,784.03	
Subtotal : None		123,784.03	123,784.03	
Total [1701.1]	Motor Vehicles: Cost	123,784.03	123,784.03	
Group : [1702.2]		Motor Vehicles: Accum. Depr.		
Subgroup : None				
15261	Accum Depr - Motor Vehicles	(112,826.03)	(101,868.03)	
Subtotal : None		(112,826.03)	(101,868.03)	
Total [1702.2]	Motor Vehicles: Accum. Depr.	(112,826.03)	(101,868.03)	
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	157,180.48	414,618.88
Subtotal : None		157,180.48	414,618.88
Total [1975.1]	Mortgage Acquisition Costs	157,180.48	414,618.88
Group : [1975.2]	Accumulated Amort. of Mort. Acq. Costs		
Subgroup : None			
16055	Accum Amort - Financing Cost	(9,579.11)	(169,277.62)
Subtotal : None		(9,579.11)	(169,277.62)
Total [1975.2]	Accumulated Amort. of Mort. Acq. Co	(9,579.11)	(169,277.62)
Group : [1979.0]	Construction in Progress		
Subgroup : None			
15195	Construction in Progress	0.00	0.00
Subtotal : None		0.00	0.00
Total [1979.0]	Construction in Progress	0.00	0.00
Group : [2020.0]	Trade Payables		
Subgroup : None			
20000	AP - Trade	(58,144.07)	(35,866.72)
Subtotal : None		(58,144.07)	(35,866.72)
Total [2020.0]	Trade Payables	(58,144.07)	(35,866.72)
Group : [2030.0]	Accrued Expenses		
Subgroup : None			
20010	AP - Period Accrual	0.00	0.00
20020	AP - General Accruals	(2,250.00)	0.00
21020	Accrued Interest - Third Party	(24,615.70)	(25,642.89)
21021	Accrued Interest - Related Party	(2,001,457.57)	(2,123,569.32)
21035	Accrued Property Insurance	(5,557.44)	(2,898.61)
Subtotal : None		(2,033,880.71)	(2,152,110.82)
Total [2030.0]	Accrued Expenses	(2,033,880.71)	(2,152,110.82)
Group : [2110.0]	Notes Payable: Officer, Owner, or Related Parties		
Subgroup : None			
20030	AP - Related Party	(1,852.48)	(966.19)
Subtotal : None		(1,852.48)	(966.19)
Total [2110.0]	Notes Payable: Officer, Owner, or Re	(1,852.48)	(966.19)
Group : [2120.0]	Notes Payable: Subsidiaries and Affiliates		
Subgroup : None			
23000	Due to / from Affiliates	0.00	0.00
Subtotal : None		0.00	0.00
Total [2120.0]	Notes Payable: Subsidiaries and Affil	0.00	0.00
Group : [2130.0]	Notes Payable: Banks		
Subgroup : None			
25150	Loan Payable - Current Portion	(22,436.00)	0.00
25650	Loan Payable - Long Term	(703,386.29)	0.00
Subtotal : None		(725,822.29)	0.00
Total [2130.0]	Notes Payable: Banks	(725,822.29)	0.00
Group : [2310.0]	Mortgages		
Subgroup : None			
25145	Mortgage Payable - Current Portion	(384,817.00)	(665,884.00)
25645	Mortgage Payable - Long Term Portion	(11,860,501.72)	(10,730,988.29)
Subtotal : None		(12,245,318.72)	(11,396,872.29)
Total [2310.0]	Mortgages	(12,245,318.72)	(11,396,872.29)
Group : [2650.0]	Retained Earnings (Corp)		
Subgroup : None			
25670	Partners Note	0.00	0.00
30035	Equity Transfer	1,175,160.43	1,175,160.43

(848,446.43)

30060	Retained Earnings	3,849,243.48	4,335,500.17
Subtotal : None		5,024,403.91	5,510,660.60
Total [2650.0]	Retained Earnings (Corp)	5,024,403.91	5,510,660.60
Group : [3510.1]	Rental Income: Nursing Facility		
Subgroup : None			
46005	Rental Income - Related Party	(1,046,474.86)	(1,516,841.37)
80005	Rent - Related Party	0.00	0.00
Subtotal : None		(1,046,474.86)	(1,516,841.37)
Total [3510.1]	Rental Income: Nursing Facility	(1,046,474.86)	(1,516,841.37)
Group : [3530.0]	Other Income		
Subgroup : None			
87500	Interest Income	(1,029.72)	(736.59)
Subtotal : None		(1,029.72)	(736.59)
Total [3530.0]	Other Income	(1,029.72)	(736.59)
Group : [9540.0]	Taxes, Real Estate		
Subgroup : None			
63400	Real Estate Tax Expense - Third Party	107,756.02	102,219.16
Subtotal : None		107,756.02	102,219.16
Total [9540.0]	Taxes, Real Estate	107,756.02	102,219.16
Group : [9545.1]	Long-Term Interst: Nursing Facilities		
Subgroup : None			
86055	Amortization - Deferred Financing Cost	228,343.79	15,533.64
87010	Interest Expense - Mortgages	1,324,555.19	315,820.33
Subtotal : None		1,552,898.98	331,353.97
Total [9545.1]	Long-Term Interst: Nursing Facilities	1,552,898.98	331,353.97
Group : [9550.0]	Building Depreciation		
Subgroup : None			
85210	Depreciation - Building	299,213.92	299,213.92
Subtotal : None		299,213.92	299,213.92
Total [9550.0]	Building Depreciation	299,213.92	299,213.92
Group : [9560.8]	Building Improvement Depreciation		
Subgroup : None			
85205	Depreciation - Land Improvements	3,588.71	3,588.71
85215	Depreciation - Building Improvements	44,581.42	44,581.42
85225	Depreciation - Flooring & Renovations	10,057.90	10,057.90
Subtotal : None		58,228.03	58,228.03
Total [9560.8]	Building Improvement Depreciation	58,228.03	58,228.03
Group : [9570.0]	Equipment Depreciation		
Subgroup : None			
85230	Depreciation - Furniture & Fixtures	19,905.46	18,216.95
85240	Depreciation - Movable	53,797.54	59,070.66
85241	Depreciation - Fixed	61,082.84	73,214.06
85250	Depreciation - Computer Hardware	4,888.14	6,167.26
Subtotal : None		139,673.98	156,668.93
Total [9570.0]	Equipment Depreciation	139,673.98	156,668.93
Group : [9580.0]	Insurance- Building, Building Improvement, and Equipment		
Subgroup : None			
63271	Property Insurance - Third Party	16,821.32	11,291.65
Subtotal : None		16,821.32	11,291.65
Total [9580.0]	Insurance- Building, Building Improv	16,821.32	11,291.65
Group : [9502.5]	Other Operating Expenses		
Subgroup : None			
63065	Accounting	10,510.00	2,526.33
63070	Legal Fees	0.00	0.00
63230	Bank Charges	0.00	0.00
63250	Other Fees	0.00	0.00
63275	Other Insurance Expense	66,086.58	58,492.28

63415	Annual Report Fees	0.00	369.00
80000	Rent	0.00	0.00
85261	Depreciation - Motor Vehicles	10,958.00	10,958.00
85350	(Gain)/Loss on Fixed Asset Disposition:	0.00	0.00
87020	Interest Expense - Related Party	0.00	0.00
Subtotal : None		87,554.58	72,345.61
Total [9502.5]	Other Operating Expenses	87,554.58	72,345.61
	NET (INCOME) LOSS	1,214,642.25	(486,256.69)
	Sum of Account Groups	0.00	0.00

Tickmarks

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