

Client: **A443495 - 178 Lowell Street Operating Company, LLC-Lexington**
Engagement: **MD 2022 - Care One at Lexington**
Period Ending: **12/31/2022**
Trial Balance: **T:::01 - Realty TB**
Workpaper: **T:::02 - MCD-REA-CR Groupings Report**

Account	Description	Caid Bal 12/31/2022	1st PP 12/31/2021	
Group : [1180.0]	Loans Receivable: Affiliates/Related Parties			
Subgroup : None				
1386	Intercompany - Holyoke Rehabilitation C	0.00	0.00	
23000	Due to / from Affiliates	6,097,314.27	5,107,204.79	
Subtotal : None		6,097,314.27	5,107,204.79	
Total [1180.0]	Loans Receivable: Affiliates/Related P	6,097,314.27	5,107,204.79	
Group : [1311.0]	Other Current Assets			
Subgroup : None				
1305	Asset Clearing Account	0.00	0.00	
15116	ARF Clearing	10,778.05	9,619.86	
Subtotal : None		10,778.05	9,619.86	
Total [1311.0]	Other Current Assets	10,778.05	9,619.86	
Group : [1511.1]	Land: Cost			
Subgroup : None				
15100	Land	447,500.00	447,500.00	
Subtotal : None		447,500.00	447,500.00	
Total [1511.1]	Land: Cost	447,500.00	447,500.00	
Group : [1521.1]	Building: Cost			
Subgroup : None				
15110	Building	4,399,469.00	4,399,469.00	
Subtotal : None		4,399,469.00	4,399,469.00	
Total [1521.1]	Building: Cost	4,399,469.00	4,399,469.00	0.00
Group : [1522.2]	Building: Accum. Depr.			
Subgroup : None				
15210	Accum Depr - Building	(2,392,211.16)	(2,282,224.44)	
Subtotal : None		(2,392,211.16)	(2,282,224.44)	
Total [1522.2]	Building: Accum. Depr.	(2,392,211.16)	(2,282,224.44)	
Group : [1611.1]	Building Improvements: Cost			
Subgroup : None				
15115	Building Improvements	6,140,455.20	6,132,195.70	
15125	Flooring & Renovations	194,437.83	194,437.83	
Subtotal : None		6,334,893.03	6,326,633.53	
Total [1611.1]	Building Improvements: Cost	6,334,893.03	6,326,633.53	8,259.50
Group : [1612.2]	Building Improvements: Accum. Depr.			
Subgroup : None				
15215	Accum Depr - Building Improvements	(2,563,337.39)	(2,317,940.29)	
15225	Accum Depr - Flooring & Renovations	(120,193.37)	(107,230.91)	
Subtotal : None		(2,683,530.76)	(2,425,171.20)	
Total [1612.2]	Building Improvements: Accum. Depr	(2,683,530.76)	(2,425,171.20)	
Group : [1631.1]	Other Improvements: Cost			
Subgroup : None				
15105	Land Improvements	752,780.00	752,780.00	
Subtotal : None		752,780.00	752,780.00	
Total [1631.1]	Other Improvements: Cost	752,780.00	752,780.00	0.00
Group : [1632.2]	Other Improvements: Accum. Depr.			
Subgroup : None				
15205	Accum Depr - Land Improvements	(299,505.60)	(249,320.27)	
Subtotal : None		(299,505.60)	(249,320.27)	

Total [1632.2]	Other Improvements: Accum. Depr.	(299,505.60)	(249,320.27)	
Group : [1651.1]	Equipment: Cost			
Subgroup : None				
15130	Furniture & Fixtures	1,198,878.21	1,198,878.21	
15140	Equipment - Movable	655,673.41	605,140.77	
15141	Equipment - Fixed	1,259,874.44	1,244,479.35	
15150	Computer Hardware	222,555.64	219,448.62	
Subtotal : None		3,336,981.70	3,267,946.95	
Total [1651.1]	Equipment: Cost	3,336,981.70	3,267,946.95	69,034.75
Group : [1652.2]	Equipment: Accum. Depr.			
Subgroup : None				
15230	Accum Depr - Furniture & Fixtures	(1,159,398.33)	(1,135,598.31)	
15240	Accum Depr - Equipment - Movable	(420,898.89)	(373,998.94)	
15241	Accum Depr - Equipment - Fixed	(1,156,910.12)	(1,125,510.03)	
15250	Accum Depr - Computer Hardware	(203,914.69)	(198,617.24)	
Subtotal : None		(2,941,122.03)	(2,833,724.52)	
Total [1652.2]	Equipment: Accum. Depr.	(2,941,122.03)	(2,833,724.52)	
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	0.00
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	Mortgage Acquisition Costs-Net	0.00	0.00	
Subtotal : None		0.00	0.00	
Total [1975.1]	Mortgage Acquisition Costs	0.00	0.00	
Group : [1975.2]	Accumulated Amort. of Mort. Acq. Costs			
Subgroup : None				
16055	Mortgage Acquisition Accum Amort	0.00	0.00	
Subtotal : None		0.00	0.00	
Total [1975.2]	Accumulated Amort. of Mort. Acq. Co	0.00	0.00	
Group : [1979.0]	Construction in Progress			
Subgroup : None				
1530	Work in Progress	0.00	0.00	
Subtotal : None		0.00	0.00	
Total [1979.0]	Construction in Progress	0.00	0.00	
Group : [1985.0]	Other Deferred Charges & Other Non Current Assets			
Subgroup : None				
15195	Construction in Progress	0.00	0.00	
Subtotal : None		0.00	0.00	
Total [1985.0]	Other Deferred Charges & Other Non	0.00	0.00	
Group : [2020.0]	Trade Payables			
Subgroup : None				
20000	AP - Trade	(7,614.53)	(2,066.74)	
Subtotal : None		(7,614.53)	(2,066.74)	
Total [2020.0]	Trade Payables	(7,614.53)	(2,066.74)	
Group : [2030.0]	Accrued Expenses			
Subgroup : None				

21020	Accrued Interest	0.00	0.00
Subtotal : None		0.00	0.00
Total [2030.0]	Accrued Expenses	0.00	0.00
Group : [2110.0]	Notes Payable: Officer, Owner, or Related Parties		
Subgroup : None			
20030	AP - Related Party	0.00	0.00
25670	Partners Note	(4,031,190.00)	(4,031,190.00)
Subtotal : None		(4,031,190.00)	(4,031,190.00)
Total [2110.0]	Notes Payable: Officer, Owner, or Related Parties	(4,031,190.00)	(4,031,190.00)
Group : [2160.0]	Long Term Debt-Current Portion		
Subgroup : None			
25150	Current Portion LTD	0.00	0.00
Subtotal : None		0.00	0.00
Total [2160.0]	Long Term Debt-Current Portion	0.00	0.00
Group : [2310.0]	Mortgages		
Subgroup : None			
25650	Loans Payable - Capital Source	0.00	0.00
Subtotal : None		0.00	0.00
Total [2310.0]	Mortgages	0.00	0.00
Group : [2650.0]	Retained Earnings (Corp)		
Subgroup : None			
30060	Retained Earnings	(8,487,456.96)	(8,013,069.48)
Subtotal : None		(8,487,456.96)	(8,013,069.48)
Total [2650.0]	Retained Earnings (Corp)	(8,487,456.96)	(8,013,069.48)
Group : [3510.1]	Rental Income: Nursing Facility		
Subgroup : None			
46005	Rental Income - Related Party	(1,064,085.48)	(1,038,132.12)
80000	Rent	0.00	0.00
80005	Rent - Related Party	0.00	0.00
Subtotal : None		(1,064,085.48)	(1,038,132.12)
Total [3510.1]	Rental Income: Nursing Facility	(1,064,085.48)	(1,038,132.12)
Group : [9545.1]	Long-Term Interst: Nursing Facilities		
Subgroup : None			
86055	Amortization - Deferred Financing Cost	0.00	0.00
87010	Mortgage Interest	0.00	0.00
Subtotal : None		0.00	0.00
Total [9545.1]	Long-Term Interst: Nursing Facilities	0.00	0.00
Group : [9550.0]	Building Depreciation		
Subgroup : None			
85210	Depreciation - Building	109,986.72	109,986.72
Subtotal : None		109,986.72	109,986.72
Total [9550.0]	Building Depreciation	109,986.72	109,986.72
Group : [9560.8]	Building Improvement Depreciation		
Subgroup : None			
85205	Depreciation - Land Improvements	50,012.00	50,012.00
85215	Depreciation - Building Improvements	245,692.93	245,950.31
85225	Depreciation - Flooring & Renovations	12,962.46	12,962.46
Subtotal : None		308,667.39	308,924.77
Total [9560.8]	Building Improvement Depreciation	308,667.39	308,924.77
Group : [9570.0]	Equipment Depreciation		
Subgroup : None			
85230	Depreciation - Furniture & Fixtures	24,904.02	38,159.71
85240	Depreciation - Movable	45,673.45	46,784.97
85241	Depreciation - Fixed	31,400.09	55,306.35
85250	Depreciation - Computer Hardware	5,297.45	3,534.12

Subtotal : None		<u>107,275.01</u>	<u>143,785.15</u>
Total [9570.0]	Equipment Depreciation	<u>107,275.01</u>	<u>143,785.15</u>
Group : [9502.5]	Other Operating Expenses		
Subgroup : None			
63415	Annual Report Fees	<u>1,071.35</u>	<u>1,048.00</u>
Subtotal : None		<u>1,071.35</u>	<u>1,048.00</u>
Total [9502.5]	Other Operating Expenses	<u>1,071.35</u>	<u>1,048.00</u>
	NET (INCOME) LOSS	<u>(537,085.01)</u>	<u>(474,387.48)</u>
	Sum of Account Groups	(0.00)	0.00

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