

Client: **A180016 - Chicopee Rehabilitation & Nursing Center**
Engagement: **MD 2022 - Chicopee Rehabilitation & Nursing Center**
Period Ending: **12/31/2022**
Trial Balance: **T02-01 - Realty TB**
Worksheet: **T::02 - MCD REA-CR Groupings**

Account	Description	CAID CP 12/31/2022	CAID PP-1 12/31/2021
Group : [1025.0]	Cash & Cash Equivalents		
Subgroup : None			
00-100565	Cash-Birch Propco-Realty	0.00	104,742.45
00-100566	Cash-Birch Propco-Realty_V2	168,897.00	0.00
00-100570	Cash-Birch Propco-CAPEX	33,767.00	33,638.44
Subtotal : None		202,664.00	138,380.89
Total [1025.0]	Cash & Cash Equivalents	202,664.00	138,380.89
Group : [1180.0]	Loans Receivable: Affiliates/Related Parties		
Subgroup : None			
00-140093	Due from Propco Facilities	0.00	185,092.99
00-140095	Due From Opco to Propco	30,836.00	0.00
Subtotal : None		30,836.00	185,092.99
Total [1180.0]	Loans Receivable: Affiliates/Related F	30,836.00	185,092.99
Group : [1521.1]	Building: Cost		
Subgroup : None			
00-160120	PPE Building	2,404,327.00	2,404,327.00
Subtotal : None		2,404,327.00	2,404,327.00
Total [1521.1]	Building: Cost	2,404,327.00	2,404,327.00
Group : [1522.2]	Building: Accum. Depr.		
Subgroup : None			
00-161120	Accum Depr Building	(260,469.00)	(180,324.45)
Subtotal : None		(260,469.00)	(180,324.45)
Total [1522.2]	Building: Accum. Depr.	(260,469.00)	(180,324.45)
Group : [1651.1]	Equipment: Cost		
Subgroup : None			
00-160155	PPE Furniture & Fixtures	340,000.00	340,000.00
Subtotal : None		340,000.00	340,000.00
Total [1651.1]	Equipment: Cost	340,000.00	340,000.00
Group : [1652.2]	Equipment: Accum. Depr.		
Subgroup : None			
00-161155	Accum Depr Furniture & Fixture	(187,000.00)	(76,499.96)
Subtotal : None		(187,000.00)	(76,499.96)
Total [1652.2]	Equipment: Accum. Depr.	(187,000.00)	(76,499.96)
Group : [1975.1]	Mortgage Acquisition Costs		
Subgroup : None			
00-170110	Deferred Financing Cost	34,246.00	34,246.33
Subtotal : None		34,246.00	34,246.33
Total [1975.1]	Mortgage Acquisition Costs	34,246.00	34,246.33
Group : [1975.2]	Accumulated Amort. of Mort. Acq. Costs		
Subgroup : None			
00-170120	Accumulated Amortization	(22,076.00)	(15,226.67)
Subtotal : None		(22,076.00)	(15,226.67)
Total [1975.2]	Accumulated Amort. of Mort. Acq. Co	(22,076.00)	(15,226.67)
Group : [1985.0]	Other Deferred Charges & Other Non-Current Assets		

Subgroup : None			
00-190100	Goodwill	500,000.00	500,000.00
Subtotal : None		500,000.00	500,000.00
Total [1985.0]	Other Deferred Charges & Other Non-	500,000.00	500,000.00
Group : [2020.0] Trade Payables			
Subgroup : None			
00-200100	Accounts Payable	0.00	(129.00)
Subtotal : None		0.00	(129.00)
Total [2020.0]	Trade Payables	0.00	(129.00)
Group : [2030.0] Accrued Expenses			
Subgroup : None			
00-205120	Accrued Expenses	(28,124.00)	(16,655.97)
Subtotal : None		(28,124.00)	(16,655.97)
Total [2030.0]	Accrued Expenses	(28,124.00)	(16,655.97)
Group : [2310.0] Mortgages			
Subgroup : None			
00-280120	Mortgage Payable	(2,613,800.00)	(2,672,600.00) (58,800.00)
Subtotal : None		(2,613,800.00)	(2,672,600.00)
Total [2310.0]	Mortgages	(2,613,800.00)	(2,672,600.00)
Group : [2330.0] Due Affiliates/Related Parties			
Subgroup : None			
00-260093	Due To Propco Facilities	(94,357.00)	0.00
00-260095	Due To Opco to Propco	(36,833.00)	(200,124.05)
Subtotal : None		(131,190.00)	(200,124.05)
Total [2330.0]	Due Affiliates/Related Parties	(131,190.00)	(200,124.05)
Group : [2550.0] Net Profit (Loss) Year to Date (Sole or Part, or LLC)			
Subgroup : None			
00-400115	Member Capital	(37,178.00)	(237,178.23)
00-400120	Retained Earnings	(126,807.00)	(59,957.74)
Subtotal : None		(163,985.00)	(297,135.97)
Total [2550.0]	Net Profit (Loss) Year to Date (Sole or	(163,985.00)	(297,135.97)
Group : [3510.1] Rental Income: Nursing Facility			
Subgroup : None			
00-540110	Rental Income	(370,000.00)	(369,999.96)
Subtotal : None		(370,000.00)	(369,999.96)
Total [3510.1]	Rental Income: Nursing Facility	(370,000.00)	(369,999.96)
Group : [3530.0] Other Income			
Subgroup : None			
00-540100	Interest Income	(129.00)	(16.44)
Subtotal : None		(129.00)	(16.44)
Total [3530.0]	Other Income	(129.00)	(16.44)
Group : [9545.1] Long Term Interest:: Nursing Facilities			
Subgroup : None			
99-700110	Other Expenses-Interest-Mortgage	143,707.00	105,413.90
99-710110	Other Expenses-Amortization	6,849.00	6,849.24
Subtotal : None		150,556.00	112,263.14
Total [9545.1]	Long Term Interest:: Nursing Facilitie	150,556.00	112,263.14
Group : [9550.0] Building Depreciation			
Subgroup : None			
99-710100	Other Expenses-Depreciation	80,144.55	114,144.12
Subtotal : None		80,144.55	114,144.12

Total [9550.0]	Building Depreciation	80,144.55	114,144.12
Group : [9570.0]	Equipment Depreciation		
Subgroup : None			
99-710101	Dep- Equipment	33,999.45	0.00
Subtotal : None		33,999.45	0.00
Total [9570.0]	Equipment Depreciation	33,999.45	0.00
Group : [9502.5]	Other Operating Expenses		
Subgroup : None			
00-610220	Licenses & Certification	0.00	129.00
44-650100	Purchased Services	0.00	129.00
Subtotal : None		0.00	258.00
Total [9502.5]	Other Operating Expenses	0.00	258.00
	NET (INCOME) LOSS	(105,429.00)	(143,351.14)
	Sum of Account Groups	0.00	0.00

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