

Client: **A180007 - Fitchburg Rehabilitation & Nursing Center**  
Engagement: **MD 2022 - Fitchburg Rehabilitation & Nursing Center**  
Period Ending: **12/31/2022**  
Trial Balance: **T02-01 - Realty TB**  
Workpaper: **T:::02 - MCD REA-CR Groupings Report**

Account	Description	CAID CP 12/31/2022	CAID PP-1 12/31/2021
<b>Group : [1025.0]</b>	<b>Cash &amp; Cash Equivalents</b>		
<b>Subgroup : None</b>			
00-100626	Cash-Fitchburg Propco-Realty_v2	40,544.90	35,836.37
<b>Subtotal : None</b>		<b>40,544.90</b>	<b>35,836.37</b>
<b>Total [1025.0]</b>	<b>Cash &amp; Cash Equivalents</b>	<b>40,544.90</b>	<b>35,836.37</b>
<b>Group : [1180.0]</b>	<b>Loans Receivable: Affiliates/Related Parties</b>		
<b>Subgroup : None</b>			
00-140093	Due From Propco Facilities	0.00	144,907.01
00-140095	Due From Opco to Propco	62,500.00	0.00
<b>Subtotal : None</b>		<b>62,500.00</b>	<b>144,907.01</b>
<b>Total [1180.0]</b>	<b>Loans Receivable: Affiliates/Related F</b>	<b>62,500.00</b>	<b>144,907.01</b>
<b>Group : [1521.1]</b>	<b>Building: Cost</b>		
<b>Subgroup : None</b>			
00-160120	PPE Building	2,016,854.00	2,016,854.00
<b>Subtotal : None</b>		<b>2,016,854.00</b>	<b>2,016,854.00</b>
<b>Total [1521.1]</b>	<b>Building: Cost</b>	<b>2,016,854.00</b>	<b>2,016,854.00</b>
<b>Group : [1522.2]</b>	<b>Building: Accum. Depr.</b>		
<b>Subgroup : None</b>			
00-161120	Accum Depr Building	(214,576.82)	(148,553.18)
<b>Subtotal : None</b>		<b>(214,576.82)</b>	<b>(148,553.18)</b>
<b>Total [1522.2]</b>	<b>Building: Accum. Depr.</b>	<b>(214,576.82)</b>	<b>(148,553.18)</b>
<b>Group : [1651.1]</b>	<b>Equipment: Cost</b>		
<b>Subgroup : None</b>			
00-160155	PPE Furniture & Fixtures	240,000.00	240,000.00
<b>Subtotal : None</b>		<b>240,000.00</b>	<b>240,000.00</b>
<b>Total [1651.1]</b>	<b>Equipment: Cost</b>	<b>240,000.00</b>	<b>240,000.00</b>
<b>Group : [1652.2]</b>	<b>Equipment: Accum. Depr.</b>		
<b>Subgroup : None</b>			
00-161155	Accum Depr Furniture & Fixture	(153,204.40)	(106,064.56)
<b>Subtotal : None</b>		<b>(153,204.40)</b>	<b>(106,064.56)</b>
<b>Total [1652.2]</b>	<b>Equipment: Accum. Depr.</b>	<b>(153,204.40)</b>	<b>(106,064.56)</b>
<b>Group : [1975.1]</b>	<b>Mortgage Acquisition Costs</b>		
<b>Subgroup : None</b>			
00-170110	Deferred Financing Cost	24,461.67	24,461.67
<b>Subtotal : None</b>		<b>24,461.67</b>	<b>24,461.67</b>
<b>Total [1975.1]</b>	<b>Mortgage Acquisition Costs</b>	<b>24,461.67</b>	<b>24,461.67</b>
<b>Group : [1975.2]</b>	<b>Accumulated Amort. of Mort. Acq. Costs</b>		
<b>Subgroup : None</b>			
00-170120	Accumulated Amortization	(15,768.40)	(10,876.12)
<b>Subtotal : None</b>		<b>(15,768.40)</b>	<b>(10,876.12)</b>
<b>Total [1975.2]</b>	<b>Accumulated Amort. of Mort. Acq. Co</b>	<b>(15,768.40)</b>	<b>(10,876.12)</b>
<b>Group : [1985.0]</b>	<b>Other Deferred Charges &amp; Other Non-Current Assets</b>		
<b>Subgroup : None</b>			
00-190100	Goodwill	400,000.00	400,000.00
<b>Subtotal : None</b>		<b>400,000.00</b>	<b>400,000.00</b>
<b>Total [1985.0]</b>	<b>Other Deferred Charges &amp; Other Non-</b>	<b>400,000.00</b>	<b>400,000.00</b>
<b>Group : [2020.0]</b>	<b>Trade Payables</b>		
<b>Subgroup : None</b>			
00-200100	Accounts Payable	0.00	(258.00)
<b>Subtotal : None</b>		<b>0.00</b>	<b>(258.00)</b>
<b>Total [2020.0]</b>	<b>Trade Payables</b>	<b>0.00</b>	<b>(258.00)</b>
<b>Group : [2310.0]</b>	<b>Mortgages</b>		
<b>Subgroup : None</b>			
00-280120	Mortgage Payable	(1,867,000.00)	(1,909,000.00)
<b>Subtotal : None</b>		<b>(1,867,000.00)</b>	<b>(1,909,000.00)</b>
<b>Total [2310.0]</b>	<b>Mortgages</b>	<b>(1,867,000.00)</b>	<b>(1,909,000.00)</b>
<b>Group : [2330.0]</b>	<b>Due Affiliates/Related Parties</b>		
<b>Subgroup : None</b>			
00-260093	Due To Propco Facilities	(105,643.36)	0.00
00-260095	Due To Opco to Propco	0.00	(178,565.20)
<b>Subtotal : None</b>		<b>(105,643.36)</b>	<b>(178,565.20)</b>

255,235.01

Total [2330.0]	Due Affiliates/Related Parties	(105,643.36)	(178,565.20)
Group : [2650.0]	Retained Earnings (Corp)		
Subgroup : None			
00-400115	Member Capital	(310,844.89)	(440,844.89)
00-400120	Retained Earnings	(67,897.10)	6,856.35
Subtotal : None		(378,741.99)	(433,988.54)
Total [2650.0]	Retained Earnings (Corp)	(378,741.99)	(433,988.54)
Group : [3510.1]	Rental Income: Nursing Facility		
Subgroup : None			
00-540110	Rental Income	(270,000.00)	(270,000.00)
Subtotal : None		(270,000.00)	(270,000.00)
Total [3510.1]	Rental Income: Nursing Facility	(270,000.00)	(270,000.00)
Group : [3530.0]	Other Income		
Subgroup : None			
44-610220	Administration-Licenses&Certification	(129.00)	258.00
Subtotal : None		(129.00)	258.00
Total [3530.0]	Other Income	(129.00)	258.00
Group : [9545.1]	Long Term Interest:: Nursing Facilities		
Subgroup : None			
99-700110	Other Expenses-Interest-Mortgage	102,647.64	75,376.55
99-710110	Other Expenses-Amortization	4,892.28	4,892.28
Subtotal : None		107,539.92	80,268.83
Total [9545.1]	Long Term Interest:: Nursing Facilitie	107,539.92	80,268.83
Group : [9550.0]	Building Depreciation		
Subgroup : None			
99-710100	Other Expenses-Depreciation	66,023.64	113,679.72
Subtotal : None		66,023.64	113,679.72
Total [9550.0]	Building Depreciation	66,023.64	113,679.72
Group : [9570.0]	Equipment Depreciation		
Subgroup : None			
99-710101	Dep- Equipment	47,139.84	0.00
Subtotal : None		47,139.84	0.00
Total [9570.0]	Equipment Depreciation	47,139.84	0.00
Group : [9502.5]	Other Operating Expenses		
Subgroup : None			
99-720010	Other	0.00	1,040.00
Subtotal : None		0.00	1,040.00
Total [9502.5]	Other Operating Expenses	0.00	1,040.00
	NET (INCOME) LOSS	(49,425.60)	(74,753.45)
	Sum of Account Groups	0.00	0.00

Tickmarks

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