

Client: **A443129 - Medway Country Manor, Inc.**
Engagement: **MDMC 2022 - Medway Country Manor, Inc.**
Period Ending: **12/31/2022**
Trial Balance: **T-022 - Realty TB**
Workpaper: **T::02 - MCD REA-CR Groupings Report**

Account	Description	MCAID 12/31/2022	1st PP-FINAL 12/31/2021
Group : [1025.0]	Cash & Equivalents		
Subgroup : None			
1011.0552	Cash Commerce OP- Medway Realty	0.00	37,012.47
Subtotal : None		0.00	37,012.47
Total [1025.0]	Cash & Equivalents	0.00	37,012.47
Group : [1180.0]	Loan Receivable Related Party		
Subgroup : None			
2204.5002	Due To/From Medway	841,851.08	681,299.56
2204.5101	Due To/From Palm Tree	(150,000.00)	(150,000.00)
2204.5102	Due To/From Palm Beach Healthcare	(13,500.00)	(13,500.00)
2204.5103	Due To/From Leisure Gardens	(40,115.69)	(40,115.69)
2204.5104	Due To/From Shining Star	28,700.00	28,700.00
2204.5202	Due To/From David Simha	(100.00)	(100.00)
2204.5204	Due To/From Nochum Davidovitch	58,333.23	58,333.23
2204.5205	Due To/From Shimon Lefkowitz	(440,086.00)	(440,086.00)
2210.0551	Due To/From Realty- Amherst	50,000.00	50,000.00
Subtotal : None		335,082.62	174,531.10
Total [1180.0]	Loan Receivable Related Party	335,082.62	174,531.10
Group : [1280.0]	Prepaid Insurance		
Subgroup : None			
1222	Prepaid Insurance	5,654.38	5,775.31
Subtotal : None		5,654.38	5,775.31
Total [1280.0]	Prepaid Insurance	5,654.38	5,775.31
Group : [1311.0]	Other Current Assets		
Subgroup : None			
1420.0001	Insurance Escrow	82,275.00	75,728.20
1420.0004	Replacement Reserve Escrow	67,658.64	99,969.74
1420.0005	Tax Escrow	7,346.86	6,482.72
Subtotal : None		157,280.50	182,180.66
Total [1311.0]	Other Current Assets	157,280.50	182,180.66
Group : [1511.1]	Land		
Subgroup : None			
1510	Land	300,000.00	300,000.00
Subtotal : None		300,000.00	300,000.00
Total [1511.1]	Land	300,000.00	300,000.00
Group : [1521.1]	Building		
Subgroup : None			
1530	Buildings	5,757,924.00	5,757,924.00
Subtotal : None		5,757,924.00	5,757,924.00
Total [1521.1]	Building	5,757,924.00	5,757,924.00
Group : [1522.2]	Accum Depr Building		
Subgroup : None			
1630	Accum Deprec. Building	(1,233,079.56)	(1,089,131.40)
Subtotal : None		(1,233,079.56)	(1,089,131.40)
Total [1522.2]	Accum Depr Building	(1,233,079.56)	(1,089,131.40)
Group : [1611.1]	Building Improvements Cost		
Subgroup : None			
1540	Leasehold Improvements	617,747.00	576,302.00
Subtotal : None		617,747.00	576,302.00
Total [1611.1]	Building Improvements Cost	617,747.00	576,302.00
Group : [1612.2]	Accum Depr Bldg Improvements		
Subgroup : None			
1640	Accum Depreciation LHI	(238,602.74)	(180,965.62)
Subtotal : None		(238,602.74)	(180,965.62)
Total [1612.2]	Accum Depr Bldg Improvements	(238,602.74)	(180,965.62)
Group : [1651.1]	Equipment Cost		
Subgroup : None			
1560	Major Movable Equip	558,138.00	502,936.00
Subtotal : None		558,138.00	502,936.00
Total [1651.1]	Equipment Cost	558,138.00	502,936.00
Group : [1652.2]	Accum Depr Equipment		
Subgroup : None			

41,445.00

119,578.00

1660	Accum Deprec. MME	(304,559.42)	(250,754.86)
Subtotal : None		(304,559.42)	(250,754.86)
Total [1652.2]	Accum Depr Equipment	(304,559.42)	(250,754.86)
Group : [1975.1]	Mortgage Acquisition Costs		
Subgroup : None			
1581	Mortgage Costs	255,519.00	255,519.00
Subtotal : None		255,519.00	255,519.00
Total [1975.1]	Mortgage Acquisition Costs	255,519.00	255,519.00
Group : [1975.2]	ACCUM MAC		
Subgroup : None			
1681	Accum Deprec Mortgage Costs	(43,802.79)	(36,502.47)
Subtotal : None		(43,802.79)	(36,502.47)
Total [1975.2]	ACCUM MAC	(43,802.79)	(36,502.47)
Group : [2020.0]	Trade Payable		
Subgroup : None			
2100	Accounts Payable	0.00	(64,898.53)
Subtotal : None		0.00	(64,898.53)
Total [2020.0]	Trade Payable	0.00	(64,898.53)
Group : [2030.0]	Accrued Expenses		
Subgroup : None			
2500	Accrued Expenses	(25,456.41)	(26,002.00)
Subtotal : None		(25,456.41)	(26,002.00)
Total [2030.0]	Accrued Expenses	(25,456.41)	(26,002.00)
Group : [2230.0]	Other Current Liabilities		
Subgroup : None			
2200	Loans & Exchanges	0.00	64,899.00
Subtotal : None		0.00	64,899.00
Total [2230.0]	Other Current Liabilities	0.00	64,899.00
Group : [2310.0]	Mortgages Payable Long Term		
Subgroup : None			
2600	Mortgage Payable	(10,139,846.52)	(10,361,588.73)
2600.5	Mortgage Payable S/T	(215,304.00)	(215,304.00)
Subtotal : None		(10,355,150.52)	(10,576,892.73)
Total [2310.0]	Mortgages Payable Long Term	(10,355,150.52)	(10,576,892.73)
Group : [2520.0]	Capital		
Subgroup : None			
2803	Retained Earnings	(482,695.73)	(307,233.80)
2860	Member's Equity	(560,644.11)	(560,644.11)
2902	David Simha - Draws	1,876,306.81	1,876,306.81
2903	Larry Goldfarb - Draws	39,662.00	39,662.00
2904	Nochum Davidovitch - Draws	63,290.00	63,290.00
2905	Shimon Lefkowitz - Draws	3,928,038.77	3,928,038.77
2905.5	Shimon Lefkowitz - Contributions	(497,999.67)	(497,999.67)
2906	Steve Weiner - Draws	2,110.00	2,110.00
Subtotal : None		4,368,068.07	4,543,530.00
Total [2520.0]	Capital	4,368,068.07	4,543,530.00
Group : [3510.1]	Rental Income: Nursing Facilities		
Subgroup : None			
3508	Rental Income	(1,098,321.00)	(1,098,321.00)
Subtotal : None		(1,098,321.00)	(1,098,321.00)
Total [3510.1]	Rental Income: Nursing Facilities	(1,098,321.00)	(1,098,321.00)
Group : [3530.0]	Other Income		
Subgroup : None			
3511	Income Interest	(9.31)	(9.14)
Subtotal : None		(9.31)	(9.14)
Total [3530.0]	Other Income	(9.31)	(9.14)
Group : [9540.0]	Real Estate Taxes		
Subgroup : None			
8300	Real Estate Tax	103,140.86	103,258.74
Subtotal : None		103,140.86	103,258.74
Total [9540.0]	Real Estate Taxes	103,140.86	103,258.74
Group : [9545.1]	Long Term Interest: Nursing Facilities		
Subgroup : None			
8401	Mortgage Interest	308,491.03	314,944.90
8801	Amort Mortgage Cost	7,300.32	7,300.30
Subtotal : None		315,791.35	322,245.20
Total [9545.1]	Long Term Interest: Nursing Facilities	315,791.35	322,245.20
Group : [9550.0]	Building Depreciation		

Subgroup : None			
8815	Depreciation Building	143,948.16	143,948.10
Subtotal : None		143,948.16	143,948.10
Total [9550.0]	Building Depreciation	143,948.16	143,948.10
Group : [9560.8]			
Subgroup : None			
8810	Depreciation LHI	57,637.12	54,757.16
Subtotal : None		57,637.12	54,757.16
Total [9560.8]	Building Improvement Deprec.	57,637.12	54,757.16
Group : [9570.0]			
Subgroup : None			
8830	Depreciation MME	53,804.56	48,618.68
Subtotal : None		53,804.56	48,618.68
Total [9570.0]	Equipment Depreciation	53,804.56	48,618.68
Group : [9502.5]			
Subgroup : None			
7130	Accounting Fees	22,000.00	2,800.00
7140	Fiscal Purch Serv	174,000.00	174,000.00
7191	Bank Charges	0.00	37.00
7270	Insurance - General	67,973.13	69,406.33
Subtotal : None		263,973.13	246,243.33
Total [9502.5]	Other Operating Expenses	263,973.13	246,243.33
Group : [9502.4]			
Subgroup : None			
6340	Maintenance Purch Serv	5,273.00	3,797.00
Subtotal : None		5,273.00	3,797.00
Total [9502.4]	Uiltities & Plant	5,273.00	3,797.00
NET (INCOME) LOSS		0.00	0.00
Sum of Account Groups		0.00	0.00

Tickmarks

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