

Client: **A443533 - The Grantham Group LLC**
Engagement: **MD 2022 - The Grantham Group LLC**
Period Ending: **12/31/2022**
Trial Balance: **T-01 - Master TB**
Workpaper: **T:02 - MGT Groupings Report**

Account	Description	CAID 12/31/2022	PP-1 12/31/2021
Group : [1025.0]	Cash & Equiviliant		
Subgroup : None			
1020	Citizens Bank	250,842.26	(9,036.51)
1025	Citizens Bank Operating Account	(6,940.00)	0.00
1252	Payroll Service Customer Asset	(2,022.63)	(2,022.63)
Subtotal : None		241,879.63	(11,059.14)
Total [1025.0]	Cash & Equiviliant	241,879.63	(11,059.14)
Group : [1183.0]	Other Accounts Receivable		
Subgroup : None			
1040	Accounts Receivable	1,500.00	1,500.00
Subtotal : None		1,500.00	1,500.00
Total [1183.0]	Other Accounts Receivable	1,500.00	1,500.00
Group : [1160.0]	A/R-Officers/ Owners		
Subgroup : None			
1251	loan to Fulbeck	10,881.12	10,881.12
Subtotal : None		10,881.12	10,881.12
Total [1160.0]	A/R-Officers/ Owners	10,881.12	10,881.12
Group : [1170.0]	A/R-Employees		
Subgroup : None			
1250	Employee Advances	(2,000.00)	(2,000.00)
Subtotal : None		(2,000.00)	(2,000.00)
Total [1170.0]	A/R-Employees	(2,000.00)	(2,000.00)
Group : [1180.0]	A/R- Affiliates/Related Parties		
Subgroup : None			
1050	due from chal inc	6,500.00	6,500.00
1060	due from CHALP	4,935.00	4,935.00
1070	due from chalp inc	950.00	950.00
1080	due from chris. house worc. inc	950.00	950.00
1090	due from david cuchiar	5,500.00	5,500.00
1100	due from grantham corp	3,000.00	3,000.00
1150	due from grnatham mgmt corp	1,931.00	1,931.00
1200	due from uncle pete	59,700.00	59,700.00
1217	Due from (to) General Partner	(140,605.28)	0.00
2030	due to chal inc	277,995.16	277,995.16
Subtotal : None		220,855.88	361,461.16
Total [1180.0]	A/R- Affiliates/Related Parties	220,855.88	361,461.16
Group : [1185.0]	Other Loans Receivable		
Subgroup : None			
1280	unrelated business loan	26,800.00	26,800.00
Subtotal : None		26,800.00	26,800.00
Total [1185.0]	Other Loans Receivable	26,800.00	26,800.00
Group : [1651.1]	Equipment Costs		
Subgroup : None			
1500	furniture	41,468.00	41,468.00
1700	non-depreciable clock	34,125.00	34,125.00
1750	non-depreciable painting	26,250.00	26,250.00
Subtotal : None		101,843.00	101,843.00
Total [1651.1]	Equipment Costs	101,843.00	101,843.00
Group : [1652.2]	A/D-Equipment		
Subgroup : None			
1550	furniture:Accumulated depreciation - furn	(34,167.00)	(34,167.00)
Subtotal : None		(34,167.00)	(34,167.00)
Total [1652.2]	A/D-Equipment	(34,167.00)	(34,167.00)
Group : [1985.0]	Other		
Subgroup : None			
1650	investment in r/e (2010)	60,000.00	60,000.00
2020	Distributions Payable	50,000.00	50,000.00
Subtotal : None		110,000.00	110,000.00
Total [1985.0]	Other	110,000.00	110,000.00
Group : [2020.0]	A/P-Trade		
Subgroup : None			
2000	Accounts Payable	224,442.92	224,442.92
2060	accounts payable, other	(180,000.00)	(180,000.00)
2061	other accountants payable	(304,136.00)	(304,136.00)
Subtotal : None		(259,693.08)	(259,693.08)

Total [2020.0]	A/P-Trade	<u>(259,693.08)</u>	<u>(259,693.08)</u>		
Group : [2030.0]	A/P-Accrued Expenses				
Subgroup : None					
2070	Payroll Liabilities	7,926.78	7,926.78		
2080	prepaid management fee	<u>(37,028.00)</u>	<u>(37,028.00)</u>		
Subtotal : None		<u>(29,101.22)</u>	<u>(29,101.22)</u>		
Total [2030.0]	A/P-Accrued Expenses	<u>(29,101.22)</u>	<u>(29,101.22)</u>		
Group : [2120.0]	Subsidiaries and Affiliates				
Subgroup : None					
1600	Due from (to) General Partner	0.00	(40,605.28)		
2040	due to fulbeck corp	(65,000.00)	(65,000.00)		
2050	due to grantham corp	(63,036.00)	(63,036.00)		
2090	redemption note payable	<u>(44,631.00)</u>	<u>(44,631.00)</u>		
Subtotal : None		<u>(172,667.00)</u>	<u>(213,272.28)</u>		
Total [2120.0]	Subsidiaries and Affiliates	<u>(172,667.00)</u>	<u>(213,272.28)</u>		
Group : [2130.0]	Banks				
Subgroup : None					
2025	Brighthouse Financial Laon	(1,000,000.00)	0.00		
2091	Line of Credit	<u>(102,930.42)</u>	<u>(102,930.42)</u>		
Subtotal : None		<u>(1,102,930.42)</u>	<u>(102,930.42)</u>		
Total [2130.0]	Banks	<u>(1,102,930.42)</u>	<u>(102,930.42)</u>		
Group : [2230.0]	Other Current Liabilities				
Subgroup : None					
3020	Developer Fees	<u>(477,716.00)</u>	<u>(246,000.00)</u>		
Subtotal : None		<u>(477,716.00)</u>	<u>(246,000.00)</u>		
Total [2230.0]	Other Current Liabilities	<u>(477,716.00)</u>	<u>(246,000.00)</u>		
Group : [2520.0]	Capital				
Subgroup : None					
3000	distributions	0.08	0.00		
3010	General Partner Capital	(460,025.00)	(460,025.00)		
3030	Retained Earnings	499,762.98	24,180.69		
3107	Opening Bal Equity	<u>500,000.00</u>	<u>0.00</u>		
Subtotal : None		<u>539,738.06</u>	<u>(435,844.31)</u>		
Total [2520.0]	Capital	<u>539,738.06</u>	<u>(435,844.31)</u>	285,737.00	254,001.06
Group : [3630.0]	Nursing Facility Income				
Subgroup : None					
5000	Management Fees	<u>(3,066,156.82)</u>	<u>(3,330,366.73)</u>		
Subtotal : None		<u>(3,066,156.82)</u>	<u>(3,330,366.73)</u>		
Total [3630.0]	Nursing Facility Income	<u>(3,066,156.82)</u>	<u>(3,330,366.73)</u>		
Group : [3650.0]	Other Income				
Subgroup : None					
5010	Miscellaneous Income	0.00	(25.76)		
Subtotal : None		<u>0.00</u>	<u>(25.76)</u>		
Total [3650.0]	Other Income	<u>0.00</u>	<u>(25.76)</u>		
Group : [3650.4]	Administrative & General Recoverable Income				
Subgroup : None					
6000	Reimbursed Expenses	<u>(1,046,273.99)</u>	<u>(1,093,943.54)</u>		
Subtotal : None		<u>(1,046,273.99)</u>	<u>(1,093,943.54)</u>		
Total [3650.4]	Administrative & General Recoverable Income	<u>(1,046,273.99)</u>	<u>(1,093,943.54)</u>		
Group : [9312.1]	Administratiion Salaries				
Subgroup : None					
6150	Payroll Expenses	1,981,881.28	2,779,621.50		
6200	Payroll Expenses:Officer Salary	<u>653,333.37</u>	<u>718,191.71</u>		
Subtotal : None		<u>2,635,214.65</u>	<u>3,497,813.21</u>		
Total [9312.1]	Administratiion Salaries	<u>2,635,214.65</u>	<u>3,497,813.21</u>		
Group : [9379.5]	Other Admin & General				
Subgroup : None					
5451	Automobile Expense	67,043.76	83,724.84	1,529,273.00	
6015	Automobile Repairs	5,522.40	3,674.06		
6025	computers	3,974.64	2,229.85		
6030	Contributions	58,363.43	4,250.00		
6050	Directors Fees	60,500.00	71,500.00		
6060	Dues and Subscriptions	1,181.06	668.15		
6070	Insurance:Liability Insurance	48,976.56	0.00		
6071	Insurance	877,806.04	734,218.23		
6086	xmas gifts	129.51	0.00		
6090	Office Supplies	301.81	626.31		
6095	parking	53.00	169.50		
6100	parking & tolls	404.95	640.00		
6202	Purchased Service - Grantham Mgmt.	0.00	171,263.75		
6250	Postage and Delivery	873.21	653.06		
6300	Professional Fees	0.00	2,529.58		

6303	Professional Fees:Accounting	223,624.80	96,637.13
6310	Professional fees - Other	261,750.00	0.00
6350	Professional Development	2,825.00	20,367.81
6450	Professional fees - Other	0.00	153,874.65
6555	Taxes:Local	214.75	0.00
6559	Taxes:State	1,443.87	5,810.13
6600	Taxes:Federal	0.00	4.40
6601	Taxes	0.00	121.25
6750	Travel & Ent	156.52	138.40
6800	Travel & Ent:hotel	25,791.69	8,902.92
6850	Travel & Ent:Meals	1,211.40	989.67
6900	Travel & Ent:Travel	430,761.19	220,824.30
6950	Other Expenses	150,000.00	0.00
6952	xmas gifts	0.00	87.20
Subtotal : None		2,222,909.59	1,583,905.19
Total [9379.5]		2,222,909.59	1,583,905.19
Group : [9935.2]		Non-Allowable Admin & Genral Expenses	
Subgroup : None			
6020	Bank Service Charges	311.50	306.00
6080	Marketing	5,100.00	10,406.70
6400	Professional Fees:Legal Fees	11,394.50	4,175.00
6700	Telephone	6,752.47	2,829.09
Subtotal : None		23,558.47	17,716.79
Total [9935.2]		23,558.47	17,716.79
Group : [CLA-4427]		Health/Life Insurance	
Subgroup : None			
6075	Insurance:medical care	40,221.50	38,211.69
Subtotal : None		40,221.50	38,211.69
Total [CLA-4427]		40,221.50	38,211.69
Group : [CLA-4439]		Benefits Other	
Subgroup : None			
7240	Employee Benefit	12,383.13	0.00
Subtotal : None		12,383.13	0.00
Total [CLA-4439]		12,383.13	0.00
Group : [9382.1]		Other Equipment Rent	
Subgroup : None			
6500	Rent	2,920.50	8,271.32
Subtotal : None		2,920.50	8,271.32
Total [9382.1]		2,920.50	8,271.32
NET (INCOME) LOSS		0.00	0.00
Sum of Account Groups		(0.00)	0.00

311.50 penalty and int
5,100.00 adv
6,752.47 tel
23,558.47

Tickmarks

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