

Client: **A813214 - Watertown Rehabilitation and Nursing Center**
Engagement: **MD 2022 - Watertown Rehabilitation & Nursing Center LLC**
Period Ending: **12/31/2022**
Trial Balance: **T02-01 - Realty TB**
Workpaper: **T:::02 - REA-CR Groupings Report**

Account	Description	CAID CP 12/31/2022	CAID PP-1 12/31/2021
Group : [1025.0]	Cash & Cash Equivalents		
Subgroup : None			
00-101815	Cash-Watertown Propco-Realty	178,258.00	0.00
00-107015	Cash-Restricted	39,969.00	0.00
Subtotal : None		218,227.00	0.00
Total [1025.0]	Cash & Cash Equivalents	218,227.00	0.00
Group : [1120.0]	Accounts Receivable		
Subgroup : None			
00-112100	Other Receivable	1,455,972.00	0.00
Subtotal : None		1,455,972.00	0.00
Total [1120.0]	Accounts Receivable	1,455,972.00	0.00
Group : [1180.0]	Loans Receivable: Affiliates/Related Parties		
Subgroup : None			
00-140095	Due From Opco to Propco	448,509.00	0.00
Subtotal : None		448,509.00	0.00
Total [1180.0]	Loans Receivable: Affiliates/Related P	448,509.00	0.00
Group : [1521.1]	Building: Cost		
Subgroup : None			
00-160120	PPE Building	7,820,000.00	0.00
Subtotal : None		7,820,000.00	0.00
Total [1521.1]	Building: Cost	7,820,000.00	0.00
Group : [1522.2]	Building: Accum. Depr.		
Subgroup : None			
00-161120	Accum Depr Building	(238,944.00)	0.00
Subtotal : None		(238,944.00)	0.00
Total [1522.2]	Building: Accum. Depr.	(238,944.00)	0.00
Group : [1651.1]	Equipment: Cost		
Subgroup : None			
00-160150	PPE Fixed Equipment	580,000.00	0.00
Subtotal : None		580,000.00	0.00
Total [1651.1]	Equipment: Cost	580,000.00	0.00
Group : [1652.2]	Equipment: Accum. Depr.		
Subgroup : None			
00-161150	Accum Depr Fixed Equipment	(106,333.00)	0.00
Subtotal : None		(106,333.00)	0.00
Total [1652.2]	Equipment: Accum. Depr.	(106,333.00)	0.00

Group : [1975.1]	Mortgage Acquisition Costs		
Subgroup : None			
00-170110	Deferred Financing Cost	75,093.00	0.00
Subtotal : None		75,093.00	0.00
Total [1975.1]	Mortgage Acquisition Costs	75,093.00	0.00
Group : [1975.2]	Accumulated Amort. of Mort. Acq. Costs		
Subgroup : None			
00-170120	Accumulated Amortization	(13,767.00)	0.00
Subtotal : None		(13,767.00)	0.00
Total [1975.2]	Accumulated Amort. of Mort. Acq. Cos	(13,767.00)	0.00
Group : [1985.0]	Other Deferred Charges & Other Non-Current Assets		
Subgroup : None			
00-190100	Goodwill	85,831.00	0.00
Subtotal : None		85,831.00	0.00
Total [1985.0]	Other Deferred Charges & Other Non-	85,831.00	0.00
Group : [2030.0]	Accrued Expenses		
Subgroup : None			
00-205120	Accrued Expenses	(40,976.00)	0.00
Subtotal : None		(40,976.00)	0.00
Total [2030.0]	Accrued Expenses	(40,976.00)	0.00
Group : [2230.0]	Other Current Liabilities		
Subgroup : None			
00-270005	Other Current Liabilities	(50,000.00)	0.00
Subtotal : None		(50,000.00)	0.00
Total [2230.0]	Other Current Liabilities	(50,000.00)	0.00
Group : [2310.0]	Mortgages		
Subgroup : None			
00-280120	Mortgage Payable	(5,942,096.00)	0.00
Subtotal : None		(5,942,096.00)	0.00
Total [2310.0]	Mortgages	(5,942,096.00)	0.00
Group : [2330.0]	Due Affiliates/Related Parties		
Subgroup : None			
00-260093	Due To Propco Facilities	(66,978.00)	0.00
Subtotal : None		(66,978.00)	0.00
Total [2330.0]	Due Affiliates/Related Parties	(66,978.00)	0.00
Group : [2520.0]	Capital (Sole, Part or LLC)		
Subgroup : None			
00-400115	Member Capital	(4,012,647.00)	0.00
Subtotal : None		(4,012,647.00)	0.00
Total [2520.0]	Capital (Sole, Part or LLC)	(4,012,647.00)	0.00
Group : [2545.0]	Contributions (Proprietorship, Partnership or LLC)		

Subgroup : None			
00-540150	Bargain Purchase Revenue	(420,000.00)	0.00
Subtotal : None		(420,000.00)	0.00
Total [2545.0]	Contributions (Proprietorship, Partner	(420,000.00)	0.00
Group : [3510.1]			
Subgroup : None			
00-540110	Rental Income	(733,333.00)	0.00
Subtotal : None		(733,333.00)	0.00
Total [3510.1]	Rental Income: Nursing Facility	(733,333.00)	0.00
Group : [9545.1]			
Subgroup : None			
99-700110	Other Expenses-Interest-Mortgage	317,687.00	0.00
99-710110	Other Expenses-Amortization	13,767.00	0.00
Subtotal : None		331,454.00	0.00
Total [9545.1]	Long Term Interest:: Nursing Facilities	331,454.00	0.00
Group : [9550.0]			
Subgroup : None			
99-710100	Other Expenses-Depreciation	238,945.00	0.00
Subtotal : None		238,945.00	0.00
Total [9550.0]	Building Depreciation	238,945.00	0.00
Group : [9570.0]			
Subgroup : None			
99-710111	Dep- Equipment	106,333.00	0.00
Subtotal : None		106,333.00	0.00
Total [9570.0]	Equipment Depreciation	106,333.00	0.00
Group : [9502.5]			
Subgroup : None			
44-610170	Administration-Bank Service Charges	36.00	0.00
44-610220	Administration-Licenses&Certification	129.00	0.00
44-610230	Administration-Fines/Penalties/Settlemer	2,123.00	0.00
99-720015	Other Expenses-Acquisition Cost	262,422.00	0.00
Subtotal : None		264,710.00	0.00
Total [9502.5]	Other Operating Expenses	264,710.00	0.00
	NET (INCOME) LOSS	208,109.00	0.00
	Sum of Account Groups	0.00	0.00

Tickmarks

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