

Client: **A443485 - 2101 Washington Street Operating Company, LLC-Newton**
Engagement: **MD 2022 - Care One at Newton**
Period Ending: **12/31/2022**
Trial Balance: **T-01 - Realty TB**
Workpaper: **T:::02 - MCD REA-CR Groupings Report**

| Account | Description | Caid 12/31/2022 | 1st PP 12/31/2021 | |
|----------------------------------------------------------------------|-------------------------------------|-----------------------|-----------------------|-----------|
| Group : [1180.0] Loans Receivable: Affiliates/Related Parties | | | | |
| Subgroup : None | | | | |
| 23000 | Due to / from Affiliates | 12,449,631.45 | 11,343,863.45 | |
| Subtotal : None | | 12,449,631.45 | 11,343,863.45 | |
| Total [1180.0] Loans Receivable: Affiliates/Related Parties | | 12,449,631.45 | 11,343,863.45 | |
| Group : [1311.0] Other Current Assets | | | | |
| Subgroup : None | | | | |
| 15116 | ARF Clearing | 19,540.95 | 97,215.95 | |
| Subtotal : None | | 19,540.95 | 97,215.95 | |
| Total [1311.0] Other Current Assets | | 19,540.95 | 97,215.95 | |
| Group : [1511.1] Land: Cost | | | | |
| Subgroup : None | | | | |
| 15100 | Land | 1,660,800.00 | 1,660,800.00 | |
| Subtotal : None | | 1,660,800.00 | 1,660,800.00 | |
| Total [1511.1] Land: Cost | | 1,660,800.00 | 1,660,800.00 | |
| Group : [1521.1] Building: Cost | | | | |
| Subgroup : None | | | | |
| 15110 | Building | 5,097,181.00 | 4,998,681.00 | |
| Subtotal : None | | 5,097,181.00 | 4,998,681.00 | |
| Total [1521.1] Building: Cost | | 5,097,181.00 | 4,998,681.00 | 98,500.00 |
| Group : [1522.2] Building: Accum. Depr. | | | | |
| Subgroup : None | | | | |
| 15210 | Accum Depr - Building | (2,721,808.53) | (2,593,065.68) | |
| Subtotal : None | | (2,721,808.53) | (2,593,065.68) | |
| Total [1522.2] Building: Accum. Depr. | | (2,721,808.53) | (2,593,065.68) | |
| Group : [1611.1] Building Improvements: Cost | | | | |
| Subgroup : None | | | | |
| 15115 | Building Improvements | 4,385,662.64 | 4,363,077.33 | |
| 15125 | Flooring & Renovations | 347,106.05 | 318,606.05 | |
| Subtotal : None | | 4,732,768.69 | 4,681,683.38 | |
| Total [1611.1] Building Improvements: Cost | | 4,732,768.69 | 4,681,683.38 | 51,085.31 |
| Group : [1612.2] Building Improvements: Accum. Depr. | | | | |
| Subgroup : None | | | | |
| 15215 | Accum Depr - Building Improvements | (2,094,821.77) | (1,919,671.82) | |
| 15225 | Accum Depr - Flooring & Renovations | (154,692.75) | (131,552.43) | |
| Subtotal : None | | (2,249,514.52) | (2,051,224.25) | |
| Total [1612.2] Building Improvements: Accum. Depr. | | (2,249,514.52) | (2,051,224.25) | |
| Group : [1631.1] Other Improvements: Cost | | | | |
| Subgroup : None | | | | |
| 15105 | Land Improvements | 126,387.00 | 126,387.00 | |
| Subtotal : None | | 126,387.00 | 126,387.00 | |
| Total [1631.1] Other Improvements: Cost | | 126,387.00 | 126,387.00 | 0.00 |
| Group : [1632.2] Other Improvements: Accum. Depr. | | | | |
| Subgroup : None | | | | |
| 15205 | Accum Depr - Land Improvements | (70,317.52) | (63,660.87) | |
| Subtotal : None | | (70,317.52) | (63,660.87) | |
| Total [1632.2] Other Improvements: Accum. Depr. | | (70,317.52) | (63,660.87) | |
| Group : [1651.1] Equipment: Cost | | | | |
| Subgroup : None | | | | |
| 15130 | Furniture & Fixtures | 1,352,559.51 | 989,606.00 | |
| 15140 | Equipment - Movable | 904,325.79 | 888,641.98 | |

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| Account | Description | Caid | 1st PP | |
|---------------------------------------------------------------------------|---------------------------------------|------------------------|------------------------|------------|
| | | 12/31/2022 | 12/31/2021 | |
| 15141 | Equipment - Fixed | 718,933.34 | 718,933.34 | |
| 15150 | Computer Hardware | 241,702.32 | 234,497.61 | |
| Subtotal : None | | 3,217,520.96 | 2,831,678.93 | |
| Total [1651.1] Equipment: Cost | | 3,217,520.96 | 2,831,678.93 | 385,842.03 |
| Group : [1652.2] Equipment: Accum. Depr. | | | | |
| Subgroup : None | | | | |
| 15230 | Accum Depr - Furniture & Fixtures | (904,628.85) | (855,184.41) | |
| 15240 | Accum Depr - Equipment - Movable | (443,800.35) | (374,097.21) | |
| 15241 | Accum Depr - Equipment - Fixed | (693,769.37) | (673,814.82) | |
| 15250 | Accum Depr - Computer Hardware | (210,035.62) | (197,450.60) | |
| Subtotal : None | | (2,252,234.19) | (2,100,547.04) | |
| Total [1652.2] Equipment: Accum. Depr. | | (2,252,234.19) | (2,100,547.04) | |
| Group : [1710.1] Software: Cost | | | | |
| Subgroup : None | | | | |
| 15151 | Computer Software | 715.16 | 715.16 | |
| Subtotal : None | | 715.16 | 715.16 | |
| Total [1710.1] Software: Cost | | 715.16 | 715.16 | |
| Group : [1710.2] Software: Accum. Depr. | | | | |
| Subgroup : None | | | | |
| 15251 | Accum Depr - Computer Software | (715.16) | (715.16) | |
| Subtotal : None | | (715.16) | (715.16) | |
| Total [1710.2] Software: Accum. Depr. | | (715.16) | (715.16) | |
| Group : [2020.0] Trade Payable | | | | |
| Subgroup : None | | | | |
| 20000 | AP - Trade | (228,214.77) | (31,655.15) | |
| Subtotal : None | | (228,214.77) | (31,655.15) | |
| Total [2020.0] Trade Payable | | (228,214.77) | (31,655.15) | |
| Group : [2110.0] Notes Payable: Officer, Owner, or Related Parties | | | | |
| Subgroup : None | | | | |
| 25670 | Partners Note | (6,649,109.00) | (6,649,109.00) | |
| Subtotal : None | | (6,649,109.00) | (6,649,109.00) | |
| Total [2110.0] Notes Payable: Officer, Owner, or Related Parties | | (6,649,109.00) | (6,649,109.00) | |
| Group : [2650.0] Retained Earnings (Corp) | | | | |
| Subgroup : None | | | | |
| 30060 | Retained Earnings | (12,251,047.72) | (11,388,181.62) | |
| Subtotal : None | | (12,251,047.72) | (11,388,181.62) | |
| Total [2650.0] Retained Earnings (Corp) | | (12,251,047.72) | (11,388,181.62) | |
| Group : [3510.1] Rental Income: Nursing Facility | | | | |
| Subgroup : None | | | | |
| 46005 | Rental Income - Related Party | (1,368,507.72) | (1,335,129.48) | |
| Subtotal : None | | (1,368,507.72) | (1,335,129.48) | |
| Total [3510.1] Rental Income: Nursing Facility | | (1,368,507.72) | (1,335,129.48) | |
| Group : [9550.0] Building Depreciation | | | | |
| Subgroup : None | | | | |
| 85210 | Depreciation - Building | 147,090.53 | 143,314.70 | |
| Subtotal : None | | 147,090.53 | 143,314.70 | |
| Total [9550.0] Building Depreciation | | 147,090.53 | 143,314.70 | |
| Group : [9560.8] Building Improvement Depreciation | | | | |
| Subgroup : None | | | | |
| 85205 | Depreciation - Land Improvements | 12,191.69 | 12,191.69 | |
| 85215 | Depreciation - Building Improvements | 151,267.23 | 149,731.37 | |
| 85225 | Depreciation - Flooring & Renovations | 23,140.32 | 21,240.32 | |

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|---------------------------------------------------------|-------------------------------------|---------------------|---------------------|
| | | 12/31/2022 | 12/31/2021 |
| Subtotal : None | | 186,599.24 | 183,163.38 |
| Total [9560.8] Building Improvement Depreciation | | 186,599.24 | 183,163.38 |
| Group : [9570.0] Equipment Depreciation | | | |
| Subgroup : None | | | |
| 85230 | Depreciation - Furniture & Fixtures | 49,444.44 | 32,679.28 |
| 85240 | Depreciation - Movable | 73,214.06 | 77,742.70 |
| 85241 | Depreciation - Fixed | 19,954.55 | 25,767.36 |
| 85250 | Depreciation - Computer Hardware | 9,074.10 | 8,547.96 |
| Subtotal : None | | 151,687.15 | 144,737.30 |
| Total [9570.0] Equipment Depreciation | | 151,687.15 | 144,737.30 |
| Group : [9502.5] Other Operating Expenses | | | |
| Subgroup : None | | | |
| 63415 | Annual Report Fees | 1,547.00 | 1,048.00 |
| Subtotal : None | | 1,547.00 | 1,048.00 |
| Total [9502.5] Other Operating Expenses | | 1,547.00 | 1,048.00 |
| Sum of Account Groups | | 0.00 | 0.00 |
| Net (Income) Loss | | (881,583.80) | (862,866.10) |

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