

Client: **A443478 - 548 Elm Street Operating Company, LLC-Northampton**
Engagement: **MD 2022 - Care One at Northampton**
Period Ending: **12/31/2022**
Trial Balance: **T-02 - Realty TB**
Workpaper: **T:::02 - MCD REA-CR Groupings New**

Account	Description	MCD 12/31/2022	1st PP 12/31/2021
Group : [1180.0]	Loans Receivable: Affiliates/Related Parties		
Subgroup : None			
23000	Due to / from Affiliates	5,275,266.07	4,699,740.68
Subtotal : None		5,275,266.07	4,699,740.68
Total [1180.0]	Loans Receivable: Affiliates/Related P	5,275,266.07	4,699,740.68
Group : [1511.1]	Land: Cost		
Subgroup : None			
15100	Land	46,700.00	46,700.00
Subtotal : None		46,700.00	46,700.00
Total [1511.1]	Land: Cost	46,700.00	46,700.00
Group : [1521.1]	Building: Cost		
Subgroup : None			
15110	Building	2,702,496.00	2,702,496.00
Subtotal : None		2,702,496.00	2,702,496.00
Total [1521.1]	Building: Cost	2,702,496.00	2,702,496.00
Group : [1522.2]	Building: Accum. Depr.		
Subgroup : None			
15210	Accum Depr - Building	(1,469,482.20)	(1,401,919.80)
Subtotal : None		(1,469,482.20)	(1,401,919.80)
Total [1522.2]	Building: Accum. Depr.	(1,469,482.20)	(1,401,919.80)
Group : [1611.1]	Building Improvements: Cost		
Subgroup : None			
15115	Building Improvements	1,503,972.94	1,503,972.94
15125	Flooring & Renovations	167,736.78	167,736.78
Subtotal : None		1,671,709.72	1,671,709.72
Total [1611.1]	Building Improvements: Cost	1,671,709.72	1,671,709.72
Group : [1612.2]	Building Improvements: Accum. Depr.		
Subgroup : None			
15215	Accum Depr - Building Improvements	(937,673.33)	(971,731.62)
15225	Accum Depr - Flooring & Renovations	(91,255.13)	(80,072.74)
Subtotal : None		(1,028,928.46)	(1,051,804.36)
Total [1612.2]	Building Improvements: Accum. Depr.	(1,028,928.46)	(1,051,804.36)
Group : [1631.1]	Other Improvements: Cost		
Subgroup : None			
15105	Land Improvements	825,790.00	825,790.00
Subtotal : None		825,790.00	825,790.00
Total [1631.1]	Other Improvements: Cost	825,790.00	825,790.00
Group : [1632.2]	Other Improvements: Accum. Depr.		
Subgroup : None			
15205	Accum Depr - Land Improvements	(275,263.20)	(220,210.56)
Subtotal : None		(275,263.20)	(220,210.56)
Total [1632.2]	Other Improvements: Accum. Depr.	(275,263.20)	(220,210.56)
Group : [1651.1]	Equipment: Cost		
Subgroup : None			
15130	Furniture & Fixtures	869,090.36	855,277.86
15140	Equipment - Movable	377,906.01	369,220.02
15141	Equipment - Fixed	567,510.45	521,717.80
15150	Computer Hardware	151,118.55	151,118.55
Subtotal : None		1,965,625.37	1,897,334.23
Total [1651.1]	Equipment: Cost	1,965,625.37	1,897,334.23
Group : [1652.2]	Equipment: Accum. Depr.		
Subgroup : None			

68,291.14

15230	Accum Depr - Furniture & Fixtures	(853,499.86)	(847,310.00)
15240	Accum Depr - Equipment - Movable	(270,578.47)	(251,578.51)
15241	Accum Depr - Equipment - Fixed	(501,491.84)	(489,284.53)
15250	Accum Depr - Computer Hardware	(147,950.91)	(145,401.22)
Subtotal : None		(1,773,521.08)	(1,733,574.26)
Total [1652.2]	Equipment: Accum. Depr.	(1,773,521.08)	(1,733,574.26)
Group : [1701.1]	Motor Vehicles: Cost		
Subgroup : None			
15161	Motor Vehicles	11,891.06	11,891.06
Subtotal : None		11,891.06	11,891.06
Total [1701.1]	Motor Vehicles: Cost	11,891.06	11,891.06
Group : [1702.2]	Motor Vehicles: Accum. Depr.		
Subgroup : None			
15261	Accum Depr - Motor Vehicles	(11,891.06)	(11,891.06)
Subtotal : None		(11,891.06)	(11,891.06)
Total [1702.2]	Motor Vehicles: Accum. Depr.	(11,891.06)	(11,891.06)
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	(19,632.39)	0.00
Subtotal : None		(19,632.39)	0.00
Total [2020.0]	Trade Payable	(19,632.39)	0.00
Group : [2650.0]	Retained Earnings (Corp)		
Subgroup : None			
30060	Retained Earnings	(7,436,261.65)	(7,090,650.67)
Subtotal : None		(7,436,261.65)	(7,090,650.67)
Total [2650.0]	Retained Earnings (Corp)	(7,436,261.65)	(7,090,650.67)
Group : [3510.1]	Rental Income: Nursing Facility		
Subgroup : None			
46005	Rental Income - Related Party	(621,582.12)	(606,421.56)
Subtotal : None		(621,582.12)	(606,421.56)
Total [3510.1]	Rental Income: Nursing Facility	(621,582.12)	(606,421.56)
Group : [9550.0]	Building Depreciation		
Subgroup : None			
85210	Depreciation - Building	67,562.40	67,562.40
Subtotal : None		67,562.40	67,562.40
Total [9550.0]	Building Depreciation	67,562.40	67,562.40
Group : [9560.8]	Building Improvement Depreciation		
Subgroup : None			
85205	Depreciation - Land Improvements	52,450.62	55,052.64
85215	Depreciation - Building Improvements	(33,834.79)	79,288.07
85225	Depreciation - Flooring & Renovations	11,182.39	11,182.39
Subtotal : None		29,798.22	145,523.10
Total [9560.8]	Building Improvement Depreciation	29,798.22	145,523.10
Group : [9570.0]	Equipment Depreciation		
Subgroup : None			
85230	Depreciation - Furniture & Fixtures	6,189.86	4,216.70
85240	Depreciation - Movable	18,999.96	27,533.63
85241	Depreciation - Fixed	11,983.81	13,406.00

85250	Depreciation - Computer Hardware	2,549.69	2,199.75
Subtotal : None		39,723.32	47,356.08
Total [9570.0]	Equipment Depreciation	39,723.32	47,356.08
Group : [9502.5]	Other Operating Expenses		
Subgroup : None			
63415	Annual Report Fees	0.00	369.00
Subtotal : None		0.00	369.00
Total [9502.5]	Other Operating Expenses	0.00	369.00
	NET (INCOME) LOSS	(484,498.18)	(345,610.98)
	Sum of Account Groups	0.00	0.00

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