

Client: **A118340 - Champion Rehabilitation & Nursing Center**
Engagement: **MDMC 2022 - Champion Rehabilitation & Nursing Center**
Period Ending: **12/31/2022**
Trial Balance: **T:01 - Realty TB**
Workpaper: **T:::02 - MCD REA-CR Goruping Report**

Account	Description	MCD 12/31/2022	1st PP- 12/31/2021
Group : [1025.0]	Cash & Equilavent		
Subgroup : None			
00-101490	Cash-Brockton Propco Realty	1,000,000.00	0.00
00-101491	Cash-Brockton Propco-Realty	3,000.00	0.00
00-107015	Cash-Restricted	51,900.00	0.00
1010.0182	Cash Operating - Brockton Realty	0.00	99,509.96
Subtotal : None		1,054,900.00	99,509.96
Total [1025.0]	Cash & Equilavent	1,054,900.00	99,509.96
Group : [1180.0]	Loans Receivable: Affiliates/Related Parties		
Subgroup : None			
00-140095	Due From Opco to Propco	372,077.00	0.00
Subtotal : None		372,077.00	0.00
Total [1180.0]	Loans Receivable: Affiliates/Related P	372,077.00	0.00
Group : [1311.0]	Other Current Assets		
Subgroup : None			
1420.0005	Escrow Deposits - Prop Tax	0.00	18,525.00
Subtotal : None		0.00	18,525.00
Total [1311.0]	Other Current Assets	0.00	18,525.00
Group : [1511.1]	Land: Cost		
Subgroup : None			
00-160100	PPE Land	850,000.00	0.00
1510.0000	Land	0.00	850,000.00
Subtotal : None		850,000.00	850,000.00
Total [1511.1]	Land: Cost	850,000.00	850,000.00
Group : [1521.1]	Building: Cost		
Subgroup : None			
00-160120	PPE Building	7,650,000.00	0.00
1530.0000	Buildings	0.00	7,650,000.00
Subtotal : None		7,650,000.00	7,650,000.00
Total [1521.1]	Building: Cost	7,650,000.00	7,650,000.00
Group : [1522.2]	Building: Accum. Depr.		
Subgroup : None			
00-161120	Accum Depr Building	(297,500.00)	0.00
1630.0000	Accum Depreciation Building	0.00	(46,363.64)
Subtotal : None		(297,500.00)	(46,363.64)
Total [1522.2]	Building: Accum. Depr.	(297,500.00)	(46,363.64)

Group : [1975.1]	Mortgage Acquisition Costs		
Subgroup : None			
00-170110	Deferred Financing Cost	251,858.00	0.00
1581.0000	Mortgage Costs	0.00	85,674.00
Subtotal : None		251,858.00	85,674.00
Total [1975.1]	Mortgage Acquisition Costs	251,858.00	85,674.00
Group : [1975.2]	Accumulated Amort. of Mort. Acq. Costs		
Subgroup : None			
00-170120	Accumulated Amortization	(1,536.00)	0.00
1681.0000	Accum Amort Mortgage Costs	0.00	(475.96)
Subtotal : None		(1,536.00)	(475.96)
Total [1975.2]	Accumulated Amort. of Mort. Acq. Cos	(1,536.00)	(475.96)
Group : [1985.0]	Other Deferred Charges & Non Current Assets		
Subgroup : None			
1583.0000	Closing Costs	0.00	174,869.00
1683.0000	Accum Amort Closing Costs	0.00	(1,059.82)
Subtotal : None		0.00	173,809.18
Total [1985.0]	Other Deferred Charges & Non Curren	0.00	173,809.18
Group : [2120.0]	Notes Payable: Subsidiaries and Affiliates		
Subgroup : None			
2204.0162	Due To/From Brockton Rehab	0.00	(55,046.77)
Subtotal : None		0.00	(55,046.77)
Total [2120.0]	Notes Payable: Subsidiaries and Affili	0.00	(55,046.77)
Group : [2230.0]	Other Current Liabilities		
Subgroup : None			
00-112100	Other Receivable	(3,000.00)	0.00
00-270005	Other Current Liabilities	(350,000.00)	0.00
Subtotal : None		(353,000.00)	0.00
Total [2230.0]	Other Current Liabilities	(353,000.00)	0.00
Group : [2310.0]	Mortgages		
Subgroup : None			
00-280120	Mortgage Payable	(6,293,767.00)	0.00
2600.0000	Mortgage Payable	0.00	(6,531,733.34)
Subtotal : None		(6,293,767.00)	(6,531,733.34)
Total [2310.0]	Mortgages	(6,293,767.00)	(6,531,733.34)
Group : [2520.0]	Capital (Sole or Part)		
Subgroup : None			
00-400115	Member Capital	(2,829,621.00)	0.00
00-400120	Retained Earnings	(64,277.00)	0.00
2902.0000	Capital Contributions/Distributions- Akiva	0.00	(1,089,810.27)
2903.0000	Capital Contributions/Distributions- Mord	0.00	(1,089,810.28)
Subtotal : None		(2,893,898.00)	(2,179,620.55)
Total [2520.0]	Capital (Sole or Part)	(2,893,898.00)	(2,179,620.55)

Group : [3510.1]	Rental Income: Nursing Facilities		
Subgroup : None			
00-540110	Rental Income	(941,260.00)	0.00
3508.0000	Rental Income	0.00	(156,666.66)
Subtotal : None		(941,260.00)	(156,666.66)
Total [3510.1]	Rental Income: Nursing Facilities	(941,260.00)	(156,666.66)
Group : [9545.1]	Long Term Interest: Nursing Facilities		
Subgroup : None			
8401.0000	Mortgage Interest	0.00	44,489.36
8801.0000	Amort Mortgage Costs	0.00	475.96
99-700110	Other Expenses-Interest-Mortgage	342,305.00	0.00
99-710110	Other Expenses-Amortization	8,685.00	0.00
Subtotal : None		350,990.00	44,965.32
Total [9545.1]	Long Term Interest: Nursing Facilities	350,990.00	44,965.32
Group : [9550.0]	Building Depreciation		
Subgroup : None			
8815.0000	Depreciation Building	0.00	46,363.64
99-710100	Other Expenses-Depreciation	251,136.00	0.00
Subtotal : None		251,136.00	46,363.64
Total [9550.0]	Building Depreciation	251,136.00	46,363.64
Group : [9502.5]	Other Operating Expenses		
Subgroup : None			
8803.0000	Amort Closing Costs	0.00	1,059.82
Subtotal : None		0.00	1,059.82
Total [9502.5]	Other Operating Expenses	0.00	1,059.82
	NET (INCOME) LOSS	(339,134.00)	(64,277.88)
	Sum of Account Groups	0.00	0.00

Tickmarks

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