

Client: **A136286 - Wachusett Rehabilitation & Nursing Center**
Engagement: **MD 2022 - Wachusett Rehabilitation & Nursing Center**
Period Ending: **12/31/2022**
Trial Balance: **T02-01 - Realty TB**
Workpaper: **T:::02 - MCD REA-CR Groupings Report**

Account	Description	CAID CP 12/31/2022	CAID PP-1 12/31/2021
Group : [1180.0]	Loans Receivable: Affiliates/Related Parties		
Subgroup : None			
00-140093	Due From Propco Facilities	0.00	2,187,285.80
00-140095	Due From Opco to Propco	616,202.00	291,441.87
00-260095	Due To Opco to Propco	0.00	25,000.00
Subtotal : None		616,202.00	2,503,727.67
Total [1180.0]	Loans Receivable: Affiliates/Related P	616,202.00	2,503,727.67
Group : [1521.1]	Building: Cost		
Subgroup : None			
00-160120	PPE Building	2,890,000.00	2,890,000.00
Subtotal : None		2,890,000.00	2,890,000.00
Total [1521.1]	Building: Cost	2,890,000.00	2,890,000.00
Group : [1522.2]	Building: Accum. Depr.		
Subgroup : None			
00-161120	Accum Depr Building	(200,694.00)	(104,361.13)
Subtotal : None		(200,694.00)	(104,361.13)
Total [1522.2]	Building: Accum. Depr.	(200,694.00)	(104,361.13)
Group : [1651.1]	Equipment: Cost		
Subgroup : None			
00-160155	PPE Furniture & Fixtures	210,000.00	210,000.00
Subtotal : None		210,000.00	210,000.00
Total [1651.1]	Equipment: Cost	210,000.00	210,000.00
Group : [1652.2]	Equipment: Accum. Depr.		
Subgroup : None			
00-161155	Accum Depr Furniture & Fixture	(87,500.00)	(45,500.00)
Subtotal : None		(87,500.00)	(45,500.00)
Total [1652.2]	Equipment: Accum. Depr.	(87,500.00)	(45,500.00)
Group : [1975.1]	Mortgage Acquisition Costs		
Subgroup : None			
00-170110	Deferred Financing Cost	41,471.00	41,470.91
Subtotal : None		41,471.00	41,470.91
Total [1975.1]	Mortgage Acquisition Costs	41,471.00	41,470.91
Group : [1975.2]	Accumulated Amort. of Mort. Acq. Costs		
Subgroup : None			
00-170120	Accumulated Amortization	(15,206.00)	(6,911.80)
Subtotal : None		(15,206.00)	(6,911.80)

Total [1975.2]	Accumulated Amort. of Mort. Acq. Cos	(15,206.00)	(6,911.80)
Group : [2030.0]	Accrued Expenses		
Subgroup : None			
00-205120	Accrued Expenses	(15,538.00)	0.00
Subtotal : None		(15,538.00)	0.00
Total [2030.0]	Accrued Expenses	(15,538.00)	0.00
Group : [2310.0]	Mortgages		
Subgroup : None			
00-280120	Mortgage Payable	(2,367,999.00)	(2,400,000.00)
Subtotal : None		(2,367,999.00)	(2,400,000.00)
Total [2310.0]	Mortgages	(2,367,999.00)	(2,400,000.00)
Group : [2330.0]	Due Affiliates/Related Parties		
Subgroup : None			
00-260093	Due To Propco Facilities	(826,491.00)	0.00
00-262574	Due To Leominster Propco	(43,983.00)	0.00
Subtotal : None		(870,474.00)	0.00
Total [2330.0]	Due Affiliates/Related Parties	(870,474.00)	0.00
Group : [2520.0]	Capital (Sole, Part or LLC)		
Subgroup : None			
00-400115	Member Capital	(130,954.00)	(3,043,681.46)
00-400120	Retained Earnings	(44,746.00)	8,905.78
Subtotal : None		(175,700.00)	(3,034,775.68)
Total [2520.0]	Capital (Sole, Part or LLC)	(175,700.00)	(3,034,775.68)
Group : [3510.1]	Rental Income: Nursing Facility		
Subgroup : None			
00-540110	Rental Income	(300,000.00)	(300,000.00)
Subtotal : None		(300,000.00)	(300,000.00)
Total [3510.1]	Rental Income: Nursing Facility	(300,000.00)	(300,000.00)
Group : [9545.1]	Long Term Interest:: Nursing Facilities		
Subgroup : None			
99-700110	Other Expenses-Interest-Mortgage	128,571.00	82,400.00
99-710110	Other Expenses-Amortization	8,294.00	6,911.80
Subtotal : None		136,865.00	89,311.80
Total [9545.1]	Long Term Interest:: Nursing Facilities	136,865.00	89,311.80
Group : [9550.0]	Building Depreciation		
Subgroup : None			
99-710100	Other Expenses-Depreciation	96,333.00	138,611.13
Subtotal : None		96,333.00	138,611.13
Total [9550.0]	Building Depreciation	96,333.00	138,611.13
Group : [9570.0]	Equipment Depreciation		
Subgroup : None			
99-710101	Dep- Equipment	42,000.00	0.00

Subtotal : None		42,000.00	0.00
Total [9570.0]	Equipment Depreciation	42,000.00	0.00
Group : [9502.5]	Other Operating Expenses		
Subgroup : None			
44-610220	Administration-Licenses&Certification	240.00	0.00
99-720015	Acquisition Cost	0.00	18,427.10
Subtotal : None		240.00	18,427.10
Total [9502.5]	Other Operating Expenses	240.00	18,427.10
	NET (INCOME) LOSS	(24,562.00)	(53,649.97)
	Sum of Account Groups	0.00	0.00

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