

Client: **A442537 - Senior Residential Care / Kingston, Inc.**
Engagement: **MDMC 2022 - Senior Residential Care / Kingston, Inc.**
Period Ending: **12/31/2022**
Trial Balance: **T.01 - Realty TB**
Workpaper: **T:::02 - REA-CR Groupings Report**

Account	Description	MCAID 12/31/2022	1st PP Mcaid 12/31/2021		
Group : [1025.0]	Cash & Equivalents				
Subgroup : None					
10101	Cash - Operating	<u>(39,667,841.37)</u>	<u>(42,519,437.86)</u>		
Subtotal : None		<u>(39,667,841.37)</u>	<u>(42,519,437.86)</u>		
Total [1025.0]	Cash & Equivalents	<u>(39,667,841.37)</u>	<u>(42,519,437.86)</u>		
Group : [1120.0]	Accounts Receivable				
Subgroup : None					
10301	Straight-line Rent Receivable	1,527,904.42	958,212.42		
10411	Billed Rent Receivable	(0.33)	(0.33)		
10440	Other Accounts Receivable	<u>17,197.42</u>	<u>15,819.92</u>		
Subtotal : None		<u>1,545,101.51</u>	<u>974,032.01</u>		
Total [1120.0]	Accounts Receivable	<u>1,545,101.51</u>	<u>974,032.01</u>		
Group : [1511.1]	Land: Cost				
Subgroup : None					
10511	Land	<u>5,500,000.00</u>	<u>5,500,000.00</u>		
Subtotal : None		<u>5,500,000.00</u>	<u>5,500,000.00</u>		
Total [1511.1]	Land: Cost	<u>5,500,000.00</u>	<u>5,500,000.00</u>		
Group : [1521.1]	Building: Cost				
Subgroup : None					
10513	Building	<u>39,780,085.00</u>	<u>39,780,085.00</u>		
Subtotal : None		<u>39,780,085.00</u>	<u>39,780,085.00</u>		
Total [1521.1]	Building: Cost	<u>39,780,085.00</u>	<u>39,780,085.00</u>		
Group : [1522.2]	Building: Accum. Depr.				
Subgroup : None					
10593	Accumulated Depreciation - Building	<u>(4,080,008.65)</u>	<u>(3,060,006.48)</u>		
Subtotal : None		<u>(4,080,008.65)</u>	<u>(3,060,006.48)</u>		
Total [1522.2]	Building: Accum. Depr.	<u>(4,080,008.65)</u>	<u>(3,060,006.48)</u>	2790850	(269,156.48)
Group : [1611.1]	Building Improvements: Cost				
Subgroup : None					
10512	Land Improvements	4,309,915.00	4,309,915.00		
10514	Building Improvements	<u>1,212,722.62</u>	<u>1,212,722.62</u>		
Subtotal : None		<u>5,522,637.62</u>	<u>5,522,637.62</u>		
Total [1611.1]	Building Improvements: Cost	<u>5,522,637.62</u>	<u>5,522,637.62</u>		
Group : [1612.2]	Building Improvements: Accum. Depr.				
Subgroup : None					
10592	Accumulated Depreciation - Land Improv	(1,095,977.28)	(821,982.96)		
10594	Accumulated Depreciation - Building Improvements	<u>(46,643.20)</u>	<u>(15,547.74)</u>		
Subtotal : None		<u>(1,142,620.48)</u>	<u>(837,530.70)</u>		
Total [1612.2]	Building Improvements: Accum. Depr.	<u>(1,142,620.48)</u>	<u>(837,530.70)</u>		
Group : [1651.1]	Equipment: Cost				
Subgroup : None					
10516	Operating Equipment	<u>1,305,620.93</u>	<u>1,305,620.93</u>		
Subtotal : None		<u>1,305,620.93</u>	<u>1,305,620.93</u>		
Total [1651.1]	Equipment: Cost	<u>1,305,620.93</u>	<u>1,305,620.93</u>		
Group : [1652.2]	Equipment: Accum. Depr.				
Subgroup : None					
10596	Accumulated Depreciation - Operating Equipment	<u>(533,347.42)</u>	<u>(346,830.14)</u>		
Subtotal : None		<u>(533,347.42)</u>	<u>(346,830.14)</u>		
Total [1652.2]	Equipment: Accum. Depr.	<u>(533,347.42)</u>	<u>(346,830.14)</u>		
Group : [2650.0]	Retained Earnings (Corp)				
Subgroup : None					
30301	Retained Earnings	<u>(6,318,570.38)</u>	<u>(5,480,049.81)</u>		
Subtotal : None		<u>(6,318,570.38)</u>	<u>(5,480,049.81)</u>		
Total [2650.0]	Retained Earnings (Corp)	<u>(6,318,570.38)</u>	<u>(5,480,049.81)</u>	49659262	43,340,691.62 (8,834,095.38)
Group : [3510.1]	Rental Income Nursing Facilities				
Subgroup : None					
40101	Billed Lease Revenue	(2,854,796.49)	(1,995,072.42)		
40103	Straight-Line Lease Revenue	(569,692.00)	(243,553.86)		
40104	Construction Lease Revenue	0.00	(33,709.50)		
40120	Lessee Reimbursement Revenue	<u>(377,325.00)</u>	<u>(346,500.00)</u>		
Subtotal : None		<u>(3,801,813.49)</u>	<u>(2,618,835.78)</u>		
Total [3510.1]	Rental Income Nursing Facilities	<u>(3,801,813.49)</u>	<u>(2,618,835.78)</u>		
Group : [9550.0]	Building Depreciation				
Subgroup : None					
60101	Portfolio Property Depreciation	<u>1,511,609.23</u>	<u>1,453,517.16</u>		
Subtotal : None		<u>1,511,609.23</u>	<u>1,453,517.16</u>		
Total [9550.0]	Building Depreciation	<u>1,511,609.23</u>	<u>1,453,517.16</u>		
Group : [9502.5]	Other Operating Expenses				
Subgroup : None					
60242	Interest Expense - Other	0.00	(18,145.45)		
60301	Legal Fees	1,822.50	(1,556.50)		
60420	Lessee Reimbursement Expense	<u>377,325.00</u>	<u>346,500.00</u>		
Subtotal : None		<u>379,147.50</u>	<u>326,798.05</u>		
Total [9502.5]	Other Operating Expenses	<u>379,147.50</u>	<u>326,798.05</u>		
	NET (INCOME) LOSS	<u>(1,911,056.76)</u>	<u>(838,520.57)</u>		
	Sum of Account Groups	0.00	0.00		

Tickmarks

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