

Client: **A443485 - 2101 Washington Street Operating Company, LLC-Newton**
Engagement: **MD 2023 - Care One at Newton**
Period Ending: **12/31/2023**
Trial Balance: **T-01 - Realty TB**
Workpaper: **T:::02 - MCD REA-CR Groupings Report**

Account	Description	Caid 12/31/2023	1st PP 12/31/2022	
Group : [1180.0] Loans Receivable: Affiliates/Related Parties				
Subgroup : None				
23000	Due to / from Affiliates	13,521,735.38	12,449,631.45	
Subtotal : None		13,521,735.38	12,449,631.45	
Total [1180.0] Loans Receivable: Affiliates/Related Parties		13,521,735.38	12,449,631.45	
Group : [1311.0] Other Current Assets				
Subgroup : None				
15116	ARF Clearing	18,952.68	19,540.95	
Subtotal : None		18,952.68	19,540.95	
Total [1311.0] Other Current Assets		18,952.68	19,540.95	
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	5,097,181.00	
Subtotal : None		5,097,181.00	5,097,181.00	
Total [1521.1] Building: Cost		5,097,181.00	5,097,181.00	0.00
Group : [1522.2] Building: Accum. Depr.				
Subgroup : None				
15210	Accum Depr - Building	(2,850,715.65)	(2,721,808.53)	
Subtotal : None		(2,850,715.65)	(2,721,808.53)	
Total [1522.2] Building: Accum. Depr.		(2,850,715.65)	(2,721,808.53)	
Group : [1611.1] Building Improvements: Cost				
Subgroup : None				
15115	Building Improvements	4,419,046.18	4,385,662.64	
15125	Flooring & Renovations	347,106.05	347,106.05	
Subtotal : None		4,766,152.23	4,732,768.69	
Total [1611.1] Building Improvements: Cost		4,766,152.23	4,732,768.69	33,383.54
Group : [1612.2] Building Improvements: Accum. Depr.				
Subgroup : None				
15215	Accum Depr - Building Improvements	(2,271,250.69)	(2,094,821.77)	
15225	Accum Depr - Flooring & Renovations	(177,833.43)	(154,692.75)	
Subtotal : None		(2,449,084.12)	(2,249,514.52)	
Total [1612.2] Building Improvements: Accum. Depr.		(2,449,084.12)	(2,249,514.52)	
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	(76,974.16)	(70,317.52)	
Subtotal : None		(76,974.16)	(70,317.52)	
Total [1632.2] Other Improvements: Accum. Depr.		(76,974.16)	(70,317.52)	
Group : [1651.1] Equipment: Cost				
Subgroup : None				
15130	Furniture & Fixtures	1,352,559.51	1,352,559.51	
15140	Equipment - Movable	880,550.62	904,325.79	

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		12/31/2023	12/31/2022	
15141	Equipment - Fixed	780,800.63	718,933.34	
15150	Computer Hardware	241,893.16	241,702.32	
Subtotal : None		3,255,803.92	3,217,520.96	
Total [1651.1] Equipment: Cost		3,255,803.92	3,217,520.96	38,282.96
Group : [1652.2] Equipment: Accum. Depr.				
Subgroup : None				
15230	Accum Depr - Furniture & Fixtures	(980,090.49)	(904,628.85)	
15240	Accum Depr - Equipment - Movable	(501,850.92)	(443,800.35)	
15241	Accum Depr - Equipment - Fixed	(711,816.53)	(693,769.37)	
15250	Accum Depr - Computer Hardware	(221,694.67)	(210,035.62)	
Subtotal : None		(2,415,452.61)	(2,252,234.19)	
Total [1652.2] Equipment: Accum. Depr.		(2,415,452.61)	(2,252,234.19)	
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	(90.00)	(228,214.77)	
Subtotal : None		(90.00)	(228,214.77)	
Total [2020.0] Trade Payable		(90.00)	(228,214.77)	
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	(13,132,631.52)	(12,251,047.72)	
Subtotal : None		(13,132,631.52)	(12,251,047.72)	
Total [2650.0] Retained Earnings (Corp)		(13,132,631.52)	(12,251,047.72)	
Group : [3510.1] Rental Income: Nursing Facility				
Subgroup : None				
46005	Rental Income - Related Party	(1,402,720.44)	(1,368,507.72)	
Subtotal : None		(1,402,720.44)	(1,368,507.72)	
Total [3510.1] Rental Income: Nursing Facility		(1,402,720.44)	(1,368,507.72)	
Group : [9550.0] Building Depreciation				
Subgroup : None				
85210	Depreciation - Building	147,255.00	147,090.53	
Subtotal : None		147,255.00	147,090.53	
Total [9550.0] Building Depreciation		147,255.00	147,090.53	
Group : [9560.8] Building Improvement Depreciation				
Subgroup : None				
85205	Depreciation - Land Improvements	12,191.64	12,191.69	
85215	Depreciation - Building Improvements	152,546.04	151,267.23	
85225	Depreciation -+ Flooring & Renovations	23,140.68	23,140.32	

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Subtotal : None		187,878.36	186,599.24
Total [9560.8] Building Improvement Depreciation		187,878.36	186,599.24
Group : [9570.0] Equipment Depreciation			
Subgroup : None			
85230	Depreciation - Furniture & Fixtures	75,461.64	49,444.44
85240	Depreciation - Movable	70,671.20	73,214.06
85241	Depreciation - Fixed	18,047.16	19,954.55
85250	Depreciation - Computer Hardware	8,148.09	9,074.10
Subtotal : None		172,328.09	151,687.15
Total [9570.0] Equipment Depreciation		172,328.09	151,687.15
Group : [9502.5] Other Operating Expenses			
Subgroup : None			
63415	Annual Report Fees	1,048.00	1,547.00
85350	(Gain)/Loss on Fixed Asset Dispositions	21,255.84	0.00
Subtotal : None		22,303.84	1,547.00
Total [9502.5] Other Operating Expenses		22,303.84	1,547.00
Sum of Account Groups		0.00	0.00
Net (Income) Loss		(872,955.15)	(881,583.80)

Tickmarks

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