

Client: **A443478 - 548 Elm Street Operating Company, LLC-Northampton**
Engagement: **MD 2023 - Care One at Northampton**
Period Ending: **12/31/2023**
Trial Balance: **T-02 - Realty TB**
Workpaper: **T:::02 - MCD REA-CR Groupings New**

Account	Description	MCD 12/31/2023	1st PP 12/31/2022
Group : [1180.0]	Loans Receivable: Affiliates/Related Parties		
Subgroup : None			
23000	Due to / from Affiliates	5,831,598.50	5,275,266.07
Subtotal : None		5,831,598.50	5,275,266.07
Total [1180.0]	Loans Receivable: Affiliates/Related P	5,831,598.50	5,275,266.07
Group : [1311.0]	Other Current Assets		
Subgroup : None			
15116	ARF Clearing	4,510.31	0.00
Subtotal : None		4,510.31	0.00
Total [1311.0]	Other Current Assets	4,510.31	0.00
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	(1,537,044.60)	(1,469,482.20)
Subtotal : None		(1,537,044.60)	(1,469,482.20)
Total [1522.2]	Building: Accum. Depr.	(1,537,044.60)	(1,469,482.20)
Group : [1611.1]	Building Improvements: Cost		
Subgroup : None			
15115	Building Improvements	1,530,361.69	1,503,972.94
15125	Flooring & Renovations	167,736.78	167,736.78
Subtotal : None		1,698,098.47	1,671,709.72
Total [1611.1]	Building Improvements: Cost	1,698,098.47	1,671,709.72
Group : [1612.2]	Building Improvements: Accum. Depr.		
Subgroup : None			
15215	Accum Depr - Building Improvements	(998,734.50)	(937,673.33)
15225	Accum Depr - Flooring & Renovations	(102,437.93)	(91,255.13)
Subtotal : None		(1,101,172.43)	(1,028,928.46)
Total [1612.2]	Building Improvements: Accum. Depr.	(1,101,172.43)	(1,028,928.46)
Group : [1631.1]	Other Improvements: Cost		
Subgroup : None			
15105	Land Improvements	833,670.00	825,790.00
Subtotal : None		833,670.00	825,790.00
Total [1631.1]	Other Improvements: Cost	833,670.00	825,790.00
Group : [1632.2]	Other Improvements: Accum. Depr.		
Subgroup : None			
15205	Accum Depr - Land Improvements	(330,447.17)	(275,263.20)
Subtotal : None		(330,447.17)	(275,263.20)
Total [1632.2]	Other Improvements: Accum. Depr.	(330,447.17)	(275,263.20)
Group : [1651.1]	Equipment: Cost		
Subgroup : None			
15130	Furniture & Fixtures	869,090.36	869,090.36
15140	Equipment - Movable	377,906.01	377,906.01
15141	Equipment - Fixed	650,146.52	567,510.45

15150	Computer Hardware	151,118.55	151,118.55
Subtotal : None		2,048,261.44	1,965,625.37
Total [1651.1]	Equipment: Cost	2,048,261.44	1,965,625.37
Group : [1652.2]	Equipment: Accum. Depr.		
Subgroup : None			
15230	Accum Depr - Furniture & Fixtures	(857,571.17)	(853,499.86)
15240	Accum Depr - Equipment - Movable	(288,931.65)	(270,578.47)
15241	Accum Depr - Equipment - Fixed	(517,732.22)	(501,491.84)
15250	Accum Depr - Computer Hardware	(148,948.58)	(147,950.91)
Subtotal : None		(1,813,183.62)	(1,773,521.08)
Total [1652.2]	Equipment: Accum. Depr.	(1,813,183.62)	(1,773,521.08)
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	(60,717.31)	(19,632.39)
Subtotal : None		(60,717.31)	(19,632.39)
Total [2020.0]	Trade Payable	(60,717.31)	(19,632.39)
Group : [2650.0]	Retained Earnings (Corp)		
Subgroup : None			
30060	Retained Earnings	(7,920,759.83)	(7,436,261.65)
Subtotal : None		(7,920,759.83)	(7,436,261.65)
Total [2650.0]	Retained Earnings (Corp)	(7,920,759.83)	(7,436,261.65)
Group : [3510.1]	Rental Income: Nursing Facility		
Subgroup : None			
46005	Rental Income - Related Party	(637,121.64)	(621,582.12)
Subtotal : None		(637,121.64)	(621,582.12)
Total [3510.1]	Rental Income: Nursing Facility	(637,121.64)	(621,582.12)
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	55,183.97	55,052.64
85215	Depreciation - Building Improvements	63,418.29	(33,834.79)
85225	Depreciation -+ Flooring & Renovations	11,182.80	11,182.39
Subtotal : None		129,785.06	32,400.24
Total [9560.8]	Building Improvement Depreciation	129,785.06	32,400.24

82,636.07

Group : [9570.0]	Equipment Depreciation		
Subgroup : None			
85230	Depreciation - Furniture & Fixtures	4,071.31	6,189.86
85240	Depreciation - Movable	18,353.18	18,999.96
85241	Depreciation - Fixed	13,883.26	11,983.81
85250	Depreciation - Computer Hardware	997.67	2,549.69
Subtotal : None		37,305.42	39,723.32
Total [9570.0]	Equipment Depreciation	37,305.42	39,723.32
Group : [9502.5]	Other Operating Expenses		
Subgroup : None			
63415	Annual Report Fees	459.00	0.00
Subtotal : None		459.00	0.00
Total [9502.5]	Other Operating Expenses	459.00	0.00
Group : [9502.4]	Utilities & Plant Operations Expense		
Subgroup : None			
67030	Facility Equipment Repairs & Maintenance	0.00	(2,602.02)
Subtotal : None		0.00	(2,602.02)
Total [9502.4]	Utilities & Plant Operations Expense	0.00	(2,602.02)
	NET (INCOME) LOSS	(402,009.76)	(481,896.16)
	Sum of Account Groups	0.00	0.00

Tickmarks

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