

Client: **A118340 - Champion Rehabilitation & Nursing Center**  
Engagement: **MDMC 2023 - Champion Rehabilitation & Nursing Center**  
Period Ending: **12/31/2023**  
Trial Balance: **T:01 - Realty TB**  
Workpaper: **T:::02 - MCD REA-CR Goruping Report**

Account	Description	MCD 12/31/2023	1st PP- 12/31/2022
<b>Group : [1025.0]</b>	<b>Cash &amp; Equilavent</b>		
<b>Subgroup : None</b>			
00-101490	Cash-Brockton Propco Realty	0.00	1,000,000.00
00-101491	Cash-Brockton Propco-Realty	1,613.70	3,000.00
00-107015	Cash-Restricted	73,558.17	51,900.00
<b>Subtotal : None</b>		<b>75,171.87</b>	<b>1,054,900.00</b>
<b>Total [1025.0]</b>	<b>Cash &amp; Equilavent</b>	<b>75,171.87</b>	<b>1,054,900.00</b>
<b>Group : [1180.0]</b>	<b>Loans Receivable: Affiliates/Related Parties</b>		
<b>Subgroup : None</b>			
00-140095	Due From Opco to Propco	624,366.54	372,077.00
<b>Subtotal : None</b>		<b>624,366.54</b>	<b>372,077.00</b>
<b>Total [1180.0]</b>	<b>Loans Receivable: Affiliates/Related P</b>	<b>624,366.54</b>	<b>372,077.00</b>
<b>Group : [1511.1]</b>	<b>Land: Cost</b>		
<b>Subgroup : None</b>			
00-160100	PPE Land	850,000.00	850,000.00
<b>Subtotal : None</b>		<b>850,000.00</b>	<b>850,000.00</b>
<b>Total [1511.1]</b>	<b>Land: Cost</b>	<b>850,000.00</b>	<b>850,000.00</b>
<b>Group : [1521.1]</b>	<b>Building: Cost</b>		
<b>Subgroup : None</b>			
00-160120	PPE Building	7,650,000.00	7,650,000.00
<b>Subtotal : None</b>		<b>7,650,000.00</b>	<b>7,650,000.00</b>
<b>Total [1521.1]</b>	<b>Building: Cost</b>	<b>7,650,000.00</b>	<b>7,650,000.00</b>
<b>Group : [1522.2]</b>	<b>Building: Accum. Depr.</b>		
<b>Subgroup : None</b>			
00-161120	Accum Depr Building	(552,500.00)	(297,500.00)
<b>Subtotal : None</b>		<b>(552,500.00)</b>	<b>(297,500.00)</b>
<b>Total [1522.2]</b>	<b>Building: Accum. Depr.</b>	<b>(552,500.00)</b>	<b>(297,500.00)</b>
<b>Group : [1975.1]</b>	<b>Mortgage Acquisition Costs</b>		
<b>Subgroup : None</b>			
00-170110	Deferred Financing Cost	251,858.48	251,858.00
<b>Subtotal : None</b>		<b>251,858.48</b>	<b>251,858.00</b>
<b>Total [1975.1]</b>	<b>Mortgage Acquisition Costs</b>	<b>251,858.48</b>	<b>251,858.00</b>
<b>Group : [1975.2]</b>	<b>Accumulated Amort. of Mort. Acq. Costs</b>		
<b>Subgroup : None</b>			
00-170120	Accumulated Amortization	(60,792.78)	(1,536.00)
<b>Subtotal : None</b>		<b>(60,792.78)</b>	<b>(1,536.00)</b>

<b>Total [1975.2]</b>	<b>Accumulated Amort. of Mort. Acq. Cos</b>	<b>(60,792.78)</b>	<b>(1,536.00)</b>
<b>Group : [2020.0]</b>	<b>Trade Payable</b>		
<b>Subgroup : None</b>			
00-200100	Accounts Payable	(250.00)	0.00
<b>Subtotal : None</b>		<b>(250.00)</b>	<b>0.00</b>
<b>Total [2020.0]</b>	<b>Trade Payable</b>	<b>(250.00)</b>	<b>0.00</b>
<b>Group : [2030.0]</b>	<b>Accrued Expenses</b>		
<b>Subgroup : None</b>			
00-205120	Accrued Expenses	(7,620.90)	0.00
<b>Subtotal : None</b>		<b>(7,620.90)</b>	<b>0.00</b>
<b>Total [2030.0]</b>	<b>Accrued Expenses</b>	<b>(7,620.90)</b>	<b>0.00</b>
<b>Group : [2120.0]</b>	<b>Notes Payable: Subsidiaries and Affiliates</b>		
<b>Subgroup : None</b>			
00-260095	Due To Opco to Propco	(61,110.28)	0.00
<b>Subtotal : None</b>		<b>(61,110.28)</b>	<b>0.00</b>
<b>Total [2120.0]</b>	<b>Notes Payable: Subsidiaries and Affiliates</b>	<b>(61,110.28)</b>	<b>0.00</b>
<b>Group : [2230.0]</b>	<b>Other Current Liabilities</b>		
<b>Subgroup : None</b>			
00-112100	Other Receivable	(3,000.00)	(3,000.00)
00-270005	Other Current Liabilities	0.00	(350,000.00)
<b>Subtotal : None</b>		<b>(3,000.00)</b>	<b>(353,000.00)</b>
<b>Total [2230.0]</b>	<b>Other Current Liabilities</b>	<b>(3,000.00)</b>	<b>(353,000.00)</b>
<b>Group : [2310.0]</b>	<b>Mortgages</b>		
<b>Subgroup : None</b>			
00-280120	Mortgage Payable	(6,070,709.70)	(6,293,767.00)
<b>Subtotal : None</b>		<b>(6,070,709.70)</b>	<b>(6,293,767.00)</b>
<b>Total [2310.0]</b>	<b>Mortgages</b>	<b>(6,070,709.70)</b>	<b>(6,293,767.00)</b>
<b>Group : [2520.0]</b>	<b>Capital (Sole or Part)</b>		
<b>Subgroup : None</b>			
00-400115	Member Capital	(2,179,620.55)	(2,829,621.00)
00-400120	Retained Earnings	(351,580.16)	(64,277.00)
<b>Subtotal : None</b>		<b>(2,531,200.71)</b>	<b>(2,893,898.00)</b>
<b>Total [2520.0]</b>	<b>Capital (Sole or Part)</b>	<b>(2,531,200.71)</b>	<b>(2,893,898.00)</b>
<b>Group : [3510.1]</b>	<b>Rental Income: Nursing Facilities</b>		
<b>Subgroup : None</b>			
00-540110	Rental Income	(941,259.96)	(941,260.00)
<b>Subtotal : None</b>		<b>(941,259.96)</b>	<b>(941,260.00)</b>
<b>Total [3510.1]</b>	<b>Rental Income: Nursing Facilities</b>	<b>(941,259.96)</b>	<b>(941,260.00)</b>
<b>Group : [9545.1]</b>	<b>Long Term Interest: Nursing Facilities</b>		
<b>Subgroup : None</b>			
99-700110	Other Expenses-Interest-Mortgage	510,605.48	342,305.00
99-710110	Other Expenses-Amortization	8,684.76	8,685.00

<b>Subtotal : None</b>		<b>519,290.24</b>	<b>350,990.00</b>
<b>Total [9545.1]</b>	<b>Long Term Interest: Nursing Facilities</b>	<b>519,290.24</b>	<b>350,990.00</b>
<b>Group : [9550.0]</b>	<b>Building Depreciation</b>		
<b>Subgroup : None</b>			
99-710100	Other Expenses-Depreciation	255,000.00	251,136.00
<b>Subtotal : None</b>		<b>255,000.00</b>	<b>251,136.00</b>
<b>Total [9550.0]</b>	<b>Building Depreciation</b>	<b>255,000.00</b>	<b>251,136.00</b>
<b>Group : [9502.5]</b>	<b>Other Operating Expenses</b>		
<b>Subgroup : None</b>			
44-610160	Administration-Legal	1,781.20	0.00
44-610170	Administration-Bank Service Charges	77.00	0.00
44-610220	Administration-Licenses&Certification	899.00	0.00
<b>Subtotal : None</b>		<b>2,757.20</b>	<b>0.00</b>
<b>Total [9502.5]</b>	<b>Other Operating Expenses</b>	<b>2,757.20</b>	<b>0.00</b>
	<b>NET (INCOME) LOSS</b>	<b>(164,212.52)</b>	<b>(339,134.00)</b>
	<b>Sum of Account Groups</b>	<b>(0.00)</b>	<b>0.00</b>

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