

Client: **A180016 - Chicopee Rehabilitation & Nursing Center**
Engagement: **MD 2023 - Chicopee Rehabilitation & Nursing Center**
Period Ending: **12/31/2023**
Trial Balance: **T02-01 - Realty TB**
Workpaper: **T::02 - MCD REA-CR Groupings**

Account	Description	CAID CP 12/31/2023	CAID PP-1 12/31/2022
Group : [1025.0]	Cash & Cash Equivalents		
Subgroup : None			
00-100566	Cash-Birch Propco-Realty_V2	72,494.91	168,897.00
00-100570	Cash-Birch Propco-CAPEX	34,106.48	33,767.00
Subtotal : None		106,601.39	202,664.00
Total [1025.0]	Cash & Cash Equivalents	106,601.39	202,664.00
Group : [1120.0]	Accounts Receivable		
Subgroup : None			
00-112100	Other Receivable	140,000.00	0.00
Subtotal : None		140,000.00	0.00
Total [1120.0]	Accounts Receivable	140,000.00	0.00
Group : [1180.0]	Loans Receivable: Affiliates/Related Parties		
Subgroup : None			
00-140093	Due from Propco Facilities	18,412.78	0.00
00-140095	Due From Opco to Propco	93,792.27	30,836.00
00-262533	Due to Fitchburg Propco	(60,000.00)	0.00
Subtotal : None		52,205.05	30,836.00
Total [1180.0]	Loans Receivable: Affiliates/Related F	52,205.05	30,836.00
Group : [1521.1]	Building: Cost		
Subgroup : None			
00-160120	PPE Building	2,404,327.00	2,404,327.00
Subtotal : None		2,404,327.00	2,404,327.00
Total [1521.1]	Building: Cost	2,404,327.00	2,404,327.00
Group : [1522.2]	Building: Accum. Depr.		
Subgroup : None			
00-161120	Accum Depr Building	(340,612.77)	(260,469.00)
Subtotal : None		(340,612.77)	(260,469.00)
Total [1522.2]	Building: Accum. Depr.	(340,612.77)	(260,469.00)
Group : [1651.1]	Equipment: Cost		
Subgroup : None			
00-160155	PPE Furniture & Fixtures	340,000.00	340,000.00
Subtotal : None		340,000.00	340,000.00
Total [1651.1]	Equipment: Cost	340,000.00	340,000.00
Group : [1652.2]	Equipment: Accum. Depr.		
Subgroup : None			
00-161155	Accum Depr Furniture & Fixture	(220,999.88)	(187,000.00)
Subtotal : None		(220,999.88)	(187,000.00)
Total [1652.2]	Equipment: Accum. Depr.	(220,999.88)	(187,000.00)
Group : [1975.1]	Mortgage Acquisition Costs		
Subgroup : None			
00-170110	Deferred Financing Cost	34,246.33	34,246.00
Subtotal : None		34,246.33	34,246.00
Total [1975.1]	Mortgage Acquisition Costs	34,246.33	34,246.00
Group : [1975.2]	Accumulated Amort. of Mort. Acq. Costs		

Subgroup : None			
00-170120	Accumulated Amortization	(28,925.15)	(22,076.00)
Subtotal : None		(28,925.15)	(22,076.00)
Total [1975.2]	Accumulated Amort. of Mort. Acq. Co	(28,925.15)	(22,076.00)
Group : [1985.0] Other Deferred Charges & Other Non-Current Assets			
Subgroup : None			
00-190100	Goodwill	500,000.00	500,000.00
Subtotal : None		500,000.00	500,000.00
Total [1985.0]	Other Deferred Charges & Other Non-	500,000.00	500,000.00
Group : [2020.0] Trade Payables			
Subgroup : None			
00-200100	Accounts Payable	(135.00)	0.00
Subtotal : None		(135.00)	0.00
Total [2020.0]	Trade Payables	(135.00)	0.00
Group : [2030.0] Accrued Expenses			
Subgroup : None			
00-205120	Accrued Expenses	(35,790.67)	(28,124.00)
Subtotal : None		(35,790.67)	(28,124.00)
Total [2030.0]	Accrued Expenses	(35,790.67)	(28,124.00)
Group : [2310.0] Mortgages			
Subgroup : None			
00-280120	Mortgage Payable	(2,555,000.00)	(2,613,800.00)
Subtotal : None		(2,555,000.00)	(2,613,800.00)
Total [2310.0]	Mortgages	(2,555,000.00)	(2,613,800.00)
Group : [2330.0] Due Affiliates/Related Parties			
Subgroup : None			
00-260093	Due To Propco Facilities	(20,364.78)	(94,357.00)
00-260095	Due To Opco to Propco	(110,589.30)	(36,833.00)
Subtotal : None		(130,954.08)	(131,190.00)
Total [2330.0]	Due Affiliates/Related Parties	(130,954.08)	(131,190.00)
Group : [2550.0] Net Profit (Loss) Year to Date (Sole or Part, or LLC)			
Subgroup : None			
00-400115	Member Capital	(37,178.23)	(37,178.00)
00-400120	Retained Earnings	(232,237.61)	(126,807.00)
Subtotal : None		(269,415.84)	(163,985.00)
Total [2550.0]	Net Profit (Loss) Year to Date (Sole or	(269,415.84)	(163,985.00)
Group : [3510.1] Rental Income: Nursing Facility			
Subgroup : None			
00-540110	Rental Income	(369,999.96)	(370,000.00)
Subtotal : None		(369,999.96)	(370,000.00)
Total [3510.1]	Rental Income: Nursing Facility	(369,999.96)	(370,000.00)
Group : [3530.0] Other Income			
Subgroup : None			
00-540100	Interest Income	(339.22)	(129.00)
Subtotal : None		(339.22)	(129.00)
Total [3530.0]	Other Income	(339.22)	(129.00)
Group : [9545.1] Long Term Interest:: Nursing Facilities			
Subgroup : None			
99-700110	Other Expenses-Interest-Mortgage	233,746.44	143,707.00
99-710110	Other Expenses-Amortization	6,849.24	6,849.00
Subtotal : None		240,595.68	150,556.00

Total [9545.1]	Long Term Interest:: Nursing Facilitie	<u>240,595.68</u>	<u>150,556.00</u>
Group : [9550.0]	Building Depreciation		
Subgroup : None			
99-710100	Other Expenses-Depreciation	<u>80,144.12</u>	<u>80,144.55</u>
Subtotal : None		<u>80,144.12</u>	<u>80,144.55</u>
Total [9550.0]	Building Depreciation	<u>80,144.12</u>	<u>80,144.55</u>
Group : [9570.0]	Equipment Depreciation		
Subgroup : None			
99-710101	Dep- Equipment	<u>34,000.00</u>	<u>33,999.45</u>
Subtotal : None		<u>34,000.00</u>	<u>33,999.45</u>
Total [9570.0]	Equipment Depreciation	<u>34,000.00</u>	<u>33,999.45</u>
Group : [9502.5]	Other Operating Expenses		
Subgroup : None			
44-610220	Administration-Licenses & Certification	<u>978.00</u>	<u>0.00</u>
44-650100	Purchased Services	<u>19,075.00</u>	<u>0.00</u>
Subtotal : None		<u>20,053.00</u>	<u>0.00</u>
Total [9502.5]	Other Operating Expenses	<u>20,053.00</u>	<u>0.00</u>
	NET (INCOME) LOSS	<u>4,453.62</u>	<u>(105,429.00)</u>
	Sum of Account Groups	0.00	0.00

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