

Client: **A136290 - Leominster Rehabilitation & Nursing Center**
Engagement: **MD 2023 - Keystone (Leominster Rehabilitation)**
Period Ending: **12/31/2023**
Trial Balance: **T02-01 - Realty TB**
Workpaper: **T:::02 - MCD REA-CR Groupings Report**

Account	Description	CAID CP 12/31/2023	CAID PP-1 12/31/2022
Group : [1025.0]	Cash & Cash Equivalents		
Subgroup : None			
00-101240	Cash-Leominster Propco-Operating(Real	30,449.83	47,475.00
Subtotal : None		30,449.83	47,475.00
Total [1025.0]	Cash & Cash Equivalents	30,449.83	47,475.00
Group : [1120.0]	Accounts Receivable		
Subgroup : None			
00-112100	Other Receivable	52,000.00	(22,000.00)
00-112101	Other Receivable - Owed From Previous	(22,000.00)	22,000.00
Subtotal : None		30,000.00	0.00
Total [1120.0]	Accounts Receivable	30,000.00	0.00
Group : [1180.0]	Loans Receivable: Affiliates/Related Parties		
Subgroup : None			
00-140093	Due From Propco Facilities	826,491.27	826,491.00
00-140095	Due From Opco to Propco	541,007.12	594,858.00
00-142573	Due From Wachusett Propco	344,880.98	43,983.00
00-260095	Due To Opco to Propco	(45,520.00)	0.00
Subtotal : None		1,666,859.37	1,465,332.00
Total [1180.0]	Loans Receivable: Affiliates/Related P	1,666,859.37	1,465,332.00
Group : [1521.1]	Building: Cost		
Subgroup : None			
00-160120	PPE Building	2,430,000.00	2,430,000.00
Subtotal : None		2,430,000.00	2,430,000.00
Total [1521.1]	Building: Cost	2,430,000.00	2,430,000.00
Group : [1522.2]	Building: Accum. Depr.		
Subgroup : None			
00-161120	Accum Depr Building	(249,750.00)	(168,750.00)
Subtotal : None		(249,750.00)	(168,750.00)
Total [1522.2]	Building: Accum. Depr.	(249,750.00)	(168,750.00)
Group : [1651.1]	Equipment: Cost		
Subgroup : None			
00-160155	PPE Furniture & Fixtures	270,000.00	270,000.00
Subtotal : None		270,000.00	270,000.00
Total [1651.1]	Equipment: Cost	270,000.00	270,000.00
Group : [1652.2]	Equipment: Accum. Depr.		
Subgroup : None			
00-161155	Accum Depr Furniture & Fixture	(166,500.00)	(112,500.00)
Subtotal : None		(166,500.00)	(112,500.00)
Total [1652.2]	Equipment: Accum. Depr.	(166,500.00)	(112,500.00)
Group : [1975.1]	Mortgage Acquisition Costs		
Subgroup : None			
00-170110	Deferred Financing Cost	34,559.09	34,559.00
Subtotal : None		34,559.09	34,559.00
Total [1975.1]	Mortgage Acquisition Costs	34,559.09	34,559.00
Group : [1975.2]	Accumulated Amort. of Mort. Acq. Costs		
Subgroup : None			
00-170120	Accumulated Amortization	(19,007.34)	(12,672.00)
Subtotal : None		(19,007.34)	(12,672.00)
Total [1975.2]	Accumulated Amort. of Mort. Acq. Cos	(19,007.34)	(12,672.00)
Group : [2030.0]	Accrued Expenses		

Subgroup : None			
00-205120	Accrued Expenses	(14,442.23)	(12,949.00)
Subtotal : None		(14,442.23)	(12,949.00)
Total [2030.0]		(14,442.23)	(12,949.00)
Group : [2230.0]			
Subgroup : None			
00-270005	Other Current Liabilities	(275,000.00)	(102,000.00)
Subtotal : None		(275,000.00)	(102,000.00)
Total [2230.0]		(275,000.00)	(102,000.00)
Group : [2310.0]			
Subgroup : None			
00-280120	Mortgage Payable	(1,893,330.88)	(1,973,333.00)
Subtotal : None		(1,893,330.88)	(1,973,333.00)
Total [2310.0]		(1,893,330.88)	(1,973,333.00)
Group : [2520.0]			
Subgroup : None			
00-400115	Member Capital	(1,681,828.09)	(1,681,828.00)
00-400120	Retained Earnings	(183,335.29)	(133,208.00)
Subtotal : None		(1,865,163.38)	(1,815,036.00)
Total [2520.0]		(1,865,163.38)	(1,815,036.00)
Group : [3510.1]			
Subgroup : None			
00-540110	Rental Income	(300,000.00)	(300,000.00)
Subtotal : None		(300,000.00)	(300,000.00)
Total [3510.1]		(300,000.00)	(300,000.00)
Group : [9545.1]			
Subgroup : None			
99-700110	Other Expenses-Interest-Mortgage	167,111.34	107,142.00
99-710110	Other Expenses-Amortization	6,335.78	6,912.00
Subtotal : None		173,447.12	114,054.00
Total [9545.1]		173,447.12	114,054.00
Group : [9550.0]			
Subgroup : None			
99-710100	Other Expenses-Depreciation	81,000.00	81,000.00
Subtotal : None		81,000.00	81,000.00
Total [9550.0]		81,000.00	81,000.00
Group : [9570.0]			
Subgroup : None			
99-710101	Dep- Equipment	54,000.00	54,000.00
Subtotal : None		54,000.00	54,000.00
Total [9570.0]		54,000.00	54,000.00
Group : [9502.5]			
Subgroup : None			
44-610150	Administration-Accounting/Auditing	11,000.00	0.00
44-610220	Administration-Licenses&Certification	649.00	820.00
44-610230	Administration-Fines/Penalties/Settlemer	1,229.42	0.00
Subtotal : None		12,878.42	820.00
Total [9502.5]		12,878.42	820.00
NET (INCOME) LOSS		21,325.54	(50,126.00)
Sum of Account Groups		0.00	0.00

Tickmarks

{a}	
{b}	
{c}	
{d}	
{e}	
{f}	
{g}	
{h}	
{i}	
{j}	
{k}	
{l}	
{m}	
{n}	
{o}	
{p}	

{q}	
{r}	
{s}	
{t}	
{u}	
{v}	
{w}	
{x}	
{y}	
{z}	