

Client: **A443469 - Park, Marion and Vernon Streets Operating Co, LLC-Brookline**  
Engagement: **MD 2023 - Care One at Brookline**  
Period Ending: **12/31/2023**  
Trial Balance: **T-02 - Realty TB**  
Workpaper: **T:::02 - REA-CR Groupings Report**

| Account                                                              | Description                         | CAID<br>12/31/2023    | 1st PP<br>12/31/2022  |             |          |
|----------------------------------------------------------------------|-------------------------------------|-----------------------|-----------------------|-------------|----------|
| <b>Group : [1130.0] Rent Receivable</b>                              |                                     |                       |                       |             |          |
| <b>Subgroup : None</b>                                               |                                     |                       |                       |             |          |
| 18220                                                                | Rent Receivable LT Third Party      | 594,711.00            | 0.00                  |             |          |
| <b>Subtotal : None</b>                                               |                                     | <b>594,711.00</b>     | <b>0.00</b>           |             |          |
| <b>Total [1130.0] Rent Receivable</b>                                |                                     | <b>594,711.00</b>     | <b>0.00</b>           |             |          |
| <b>Group : [1180.0] Loans Receivable: Affiliates/Related Parties</b> |                                     |                       |                       |             |          |
| <b>Subgroup : None</b>                                               |                                     |                       |                       |             |          |
| 23000                                                                | Due to / from Affiliates            | 5,782,155.61          | 5,021,122.46          |             |          |
| <b>Subtotal : None</b>                                               |                                     | <b>5,782,155.61</b>   | <b>5,021,122.46</b>   |             |          |
| <b>Total [1180.0] Loans Receivable: Affiliates/Related Parties</b>   |                                     | <b>5,782,155.61</b>   | <b>5,021,122.46</b>   |             |          |
| <b>Group : [1511.1] Land: Cost</b>                                   |                                     |                       |                       |             |          |
| <b>Subgroup : None</b>                                               |                                     |                       |                       |             |          |
| 15100                                                                | Land                                | 351,874.00            | 351,874.00            |             |          |
| <b>Subtotal : None</b>                                               |                                     | <b>351,874.00</b>     | <b>351,874.00</b>     |             |          |
| <b>Total [1511.1] Land: Cost</b>                                     |                                     | <b>351,874.00</b>     | <b>351,874.00</b>     |             |          |
| <b>Group : [1521.1] Building: Cost</b>                               |                                     |                       |                       |             |          |
| <b>Subgroup : None</b>                                               |                                     |                       |                       |             |          |
| 15110                                                                | Building                            | 989,837.00            | 970,262.00            |             |          |
| <b>Subtotal : None</b>                                               |                                     | <b>989,837.00</b>     | <b>970,262.00</b>     |             |          |
| <b>Total [1521.1] Building: Cost</b>                                 |                                     | <b>989,837.00</b>     | <b>970,262.00</b>     | 19,575.00   |          |
| <b>Group : [1522.2] Building: Accum. Depr.</b>                       |                                     |                       |                       |             |          |
| <b>Subgroup : None</b>                                               |                                     |                       |                       |             |          |
| 15210                                                                | Accum Depr - Building               | (547,951.48)          | (522,774.40)          |             |          |
| <b>Subtotal : None</b>                                               |                                     | <b>(547,951.48)</b>   | <b>(522,774.40)</b>   |             |          |
| <b>Total [1522.2] Building: Accum. Depr.</b>                         |                                     | <b>(547,951.48)</b>   | <b>(522,774.40)</b>   | (25,177.08) |          |
| <b>Group : [1611.1] Building Improvements: Cost</b>                  |                                     |                       |                       |             |          |
| <b>Subgroup : None</b>                                               |                                     |                       |                       |             |          |
| 15115                                                                | Building Improvements               | 1,521,484.56          | 1,516,269.43          |             |          |
| 15125                                                                | Flooring & Renovations              | 245,570.37            | 245,570.37            |             |          |
| <b>Subtotal : None</b>                                               |                                     | <b>1,767,054.93</b>   | <b>1,761,839.80</b>   |             |          |
| <b>Total [1611.1] Building Improvements: Cost</b>                    |                                     | <b>1,767,054.93</b>   | <b>1,761,839.80</b>   | 5,215.13    | 5,215.13 |
| <b>Group : [1612.2] Building Improvements: Accum. Depr.</b>          |                                     |                       |                       |             |          |
| <b>Subgroup : None</b>                                               |                                     |                       |                       |             |          |
| 15215                                                                | Accum Depr - Building Improvements  | (826,739.49)          | (766,018.84)          |             |          |
| 15225                                                                | Accum Depr - Flooring & Renovations | (143,568.17)          | (127,196.57)          |             |          |
| <b>Subtotal : None</b>                                               |                                     | <b>(970,307.66)</b>   | <b>(893,215.41)</b>   |             |          |
| <b>Total [1612.2] Building Improvements: Accum. Depr.</b>            |                                     | <b>(970,307.66)</b>   | <b>(893,215.41)</b>   |             |          |
| <b>Group : [1651.1] Equipment: Cost</b>                              |                                     |                       |                       |             |          |
| <b>Subgroup : None</b>                                               |                                     |                       |                       |             |          |
| 15130                                                                | Furniture & Fixtures                | 466,883.41            | 466,883.41            |             |          |
| 15140                                                                | Equipment - Movable                 | 440,064.08            | 429,333.61            |             |          |
| 15141                                                                | Equipment - Fixed                   | 825,005.90            | 799,302.43            |             |          |
| 15150                                                                | Computer Hardware                   | 156,971.40            | 156,971.40            |             |          |
| <b>Subtotal : None</b>                                               |                                     | <b>1,888,924.79</b>   | <b>1,852,490.85</b>   |             |          |
| <b>Total [1651.1] Equipment: Cost</b>                                |                                     | <b>1,888,924.79</b>   | <b>1,852,490.85</b>   | 36,433.94   |          |
| <b>Group : [1652.2] Equipment: Accum. Depr.</b>                      |                                     |                       |                       |             |          |
| <b>Subgroup : None</b>                                               |                                     |                       |                       |             |          |
| 15230                                                                | Accum Depr - Furniture & Fixtures   | (450,487.70)          | (440,312.18)          |             |          |
| 15240                                                                | Accum Depr - Equipment - Movable    | (292,676.58)          | (263,228.06)          |             |          |
| 15241                                                                | Accum Depr - Equipment - Fixed      | (752,740.98)          | (734,886.17)          |             |          |
| 15250                                                                | Accum Depr - Computer Hardware      | (153,914.18)          | (151,630.75)          |             |          |
| <b>Subtotal : None</b>                                               |                                     | <b>(1,649,819.44)</b> | <b>(1,590,057.16)</b> |             |          |
| <b>Total [1652.2] Equipment: Accum. Depr.</b>                        |                                     | <b>(1,649,819.44)</b> | <b>(1,590,057.16)</b> |             |          |
| <b>Group : [1710.1] Software: Cost</b>                               |                                     |                       |                       |             |          |
| <b>Subgroup : None</b>                                               |                                     |                       |                       |             |          |
| 15151                                                                | Computer Software                   | 715.16                | 715.16                |             |          |
| <b>Subtotal : None</b>                                               |                                     | <b>715.16</b>         | <b>715.16</b>         |             |          |
| <b>Total [1710.1] Software: Cost</b>                                 |                                     | <b>715.16</b>         | <b>715.16</b>         |             |          |
| <b>Group : [1710.2] Software: Accum. Depr.</b>                       |                                     |                       |                       |             |          |

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| Account                                                   | Description                             | CAID<br>12/31/2023    | 1st PP<br>12/31/2022  |
|-----------------------------------------------------------|-----------------------------------------|-----------------------|-----------------------|
| <b>Subgroup : None</b>                                    |                                         |                       |                       |
| 15251                                                     | Accum Depr - Computer Software          | (715.16)              | (715.16)              |
| <b>Subtotal : None</b>                                    |                                         | <b>(715.16)</b>       | <b>(715.16)</b>       |
| <b>Total [1710.2] Software: Accum. Depr.</b>              |                                         | <b>(715.16)</b>       | <b>(715.16)</b>       |
| <b>Group : [1979.0] Construction in Progress</b>          |                                         |                       |                       |
| <b>Subgroup : None</b>                                    |                                         |                       |                       |
| 15195                                                     | Construction in Progress                | 34,024.91             | 34,024.91             |
| <b>Subtotal : None</b>                                    |                                         | <b>34,024.91</b>      | <b>34,024.91</b>      |
| <b>Total [1979.0] Construction in Progress</b>            |                                         | <b>34,024.91</b>      | <b>34,024.91</b>      |
| <b>Group : [2020.0] Trade Payables</b>                    |                                         |                       |                       |
| <b>Subgroup : None</b>                                    |                                         |                       |                       |
| 20000                                                     | AP - Trade                              | (12,393.26)           | 0.00                  |
| <b>Subtotal : None</b>                                    |                                         | <b>(12,393.26)</b>    | <b>0.00</b>           |
| <b>Total [2020.0] Trade Payables</b>                      |                                         | <b>(12,393.26)</b>    | <b>0.00</b>           |
| <b>Group : [2230.0] Other Current Liabilities</b>         |                                         |                       |                       |
| <b>Subgroup : None</b>                                    |                                         |                       |                       |
| 21705                                                     | Unearned Rent Current Third Party       | (19,484.00)           | 0.00                  |
| 26045                                                     | Unearned Rent LT Third Party            | (573,704.00)          | 0.00                  |
| <b>Subtotal : None</b>                                    |                                         | <b>(593,188.00)</b>   | <b>0.00</b>           |
| <b>Total [2230.0] Other Current Liabilities</b>           |                                         | <b>(593,188.00)</b>   | <b>0.00</b>           |
| <b>Group : [2650.0] Retained Earnings (Corp)</b>          |                                         |                       |                       |
| <b>Subgroup : None</b>                                    |                                         |                       |                       |
| 30060                                                     | Retained Earnings                       | (6,987,206.05)        | (6,367,728.96)        |
| <b>Subtotal : None</b>                                    |                                         | <b>(6,987,206.05)</b> | <b>(6,367,728.96)</b> |
| <b>Total [2650.0] Retained Earnings (Corp)</b>            |                                         | <b>(6,987,206.05)</b> | <b>(6,367,728.96)</b> |
| <b>Group : [3510.1] Rental Income: Nursing Facility</b>   |                                         |                       |                       |
| <b>Subgroup : None</b>                                    |                                         |                       |                       |
| 46005                                                     | Rental Income - Related Party           | (850,133.16)          | (829,398.24)          |
| 80000                                                     | Rent - Third Party                      | 40,115.96             | 39,999.99             |
| <b>Subtotal : None</b>                                    |                                         | <b>(810,017.20)</b>   | <b>(789,398.25)</b>   |
| <b>Total [3510.1] Rental Income: Nursing Facility</b>     |                                         | <b>(810,017.20)</b>   | <b>(789,398.25)</b>   |
| <b>Group : [9550.0] Building Depreciation</b>             |                                         |                       |                       |
| <b>Subgroup : None</b>                                    |                                         |                       |                       |
| 85210                                                     | Depreciation - Building                 | 25,177.08             | 24,210.67             |
| <b>Subtotal : None</b>                                    |                                         | <b>25,177.08</b>      | <b>24,210.67</b>      |
| <b>Total [9550.0] Building Depreciation</b>               |                                         | <b>25,177.08</b>      | <b>24,210.67</b>      |
| <b>Group : [9560.8] Building Improvement Depreciation</b> |                                         |                       |                       |
| <b>Subgroup : None</b>                                    |                                         |                       |                       |
| 85215                                                     | Depreciation - Building Improvements    | 60,720.65             | 60,650.50             |
| 85225                                                     | Depreciation -+ Flooring & Renovations  | 14,251.56             | 14,251.31             |
| <b>Subtotal : None</b>                                    |                                         | <b>74,972.21</b>      | <b>74,901.81</b>      |
| <b>Total [9560.8] Building Improvement Depreciation</b>   |                                         | <b>74,972.21</b>      | <b>74,901.81</b>      |
| <b>Group : [9570.0] Equipment Depreciation</b>            |                                         |                       |                       |
| <b>Subgroup : None</b>                                    |                                         |                       |                       |
| 85230                                                     | Depreciation - Furniture & Fixtures     | 12,295.56             | 12,569.47             |
| 85240                                                     | Depreciation - Movable                  | 29,448.52             | 32,462.01             |
| 85241                                                     | Depreciation - Fixed                    | 17,665.05             | 23,973.14             |
| 85250                                                     | Depreciation - Computer Hardware        | 2,283.43              | 3,346.56              |
| <b>Subtotal : None</b>                                    |                                         | <b>61,692.56</b>      | <b>72,351.18</b>      |
| <b>Total [9570.0] Equipment Depreciation</b>              |                                         | <b>61,692.56</b>      | <b>72,351.18</b>      |
| <b>Group : [9502.5] Other Operating Expenses</b>          |                                         |                       |                       |
| <b>Subgroup : None</b>                                    |                                         |                       |                       |
| 63415                                                     | Annual Report Fees                      | 459.00                | 0.00                  |
| 85350                                                     | (Gain)/Loss on Fixed Asset Dispositions | 0.00                  | 96.50                 |
| <b>Subtotal : None</b>                                    |                                         | <b>459.00</b>         | <b>96.50</b>          |
| <b>Total [9502.5] Other Operating Expenses</b>            |                                         | <b>459.00</b>         | <b>96.50</b>          |
| <b>Sum of Account Groups</b>                              |                                         | <b>(582,317.74)</b>   | <b>0.00</b>           |

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