

Client: **A443498 - 265 Essex Street Operating Company, LLC**
Engagement: **MD 2023 - Care One at Essex Park LLC**
Period Ending: **12/31/2023**
Trial Balance: **T-02 - Realty TB**
Workpaper: **T::02 - MCD REA-CR Groupings Report**

Account	Description	Caid 12/31/2023	1st PP 12/31/2022		
Group : [1180.0]	Loans Receivable: Affiliates/Related Parties				
Subgroup : None					
23000	Due to / from Affiliates	6,041,184.95	5,326,735.83		
Subtotal : None		6,041,184.95	5,326,735.83		
Total [1180.0]	Loans Receivable: Affiliates/Related F	6,041,184.95	5,326,735.83		
Group : [1311.0]	Other Current Assets				
Subgroup : None					
15116	ARF Clearing	17,175.00	18,216.02		
Subtotal : None		17,175.00	18,216.02		
Total [1311.0]	Other Current Assets	17,175.00	18,216.02		
Group : [1511.1]	Land: Cost				
Subgroup : None					
15100	Land	402,500.00	402,500.00		
Subtotal : None		402,500.00	402,500.00		
Total [1511.1]	Land: Cost	402,500.00	402,500.00		
Group : [1521.1]	Building: Cost				
Subgroup : None					
15110	Building	2,508,993.00	2,508,993.00		
Subtotal : None		2,508,993.00	2,508,993.00		
Total [1521.1]	Building: Cost	2,508,993.00	2,508,993.00	0.00	
Group : [1522.2]	Building: Accum. Depr.				
Subgroup : None					
15210	Accum Depr - Building	(1,426,989.69)	(1,364,264.85)		
Subtotal : None		(1,426,989.69)	(1,364,264.85)		
Total [1522.2]	Building: Accum. Depr.	(1,426,989.69)	(1,364,264.85)		
Group : [1611.1]	Building Improvements: Cost				
Subgroup : None					
15115	Building Improvements	3,707,374.63	3,686,931.14		
15125	Flooring & Renovations	209,833.65	209,833.65		
Subtotal : None		3,917,208.28	3,896,764.79		
Total [1611.1]	Building Improvements: Cost	3,917,208.28	3,896,764.79	20,443.49	
Group : [1612.2]	Building Improvements: Accum. Depr.				
Subgroup : None					
15215	Accum Depr - Building Improvements	(2,209,163.84)	(2,061,163.50)		
15225	Accum Depr - Flooring & Renovations	(124,130.40)	(110,140.92)		
Subtotal : None		(2,333,294.24)	(2,171,304.42)		
Total [1612.2]	Building Improvements: Accum. Depr.	(2,333,294.24)	(2,171,304.42)		
Group : [1631.1]	Other Improvements: Cost				
Subgroup : None					
15105	Land Improvements	57,320.02	48,684.00		
Subtotal : None		57,320.02	48,684.00		
Total [1631.1]	Other Improvements: Cost	57,320.02	48,684.00	8,636.02	3,974,528.30
Group : [1632.2]	Other Improvements: Accum. Depr.				
Subgroup : None					
15205	Accum Depr - Land Improvements	(14,250.88)	(10,333.65)		
Subtotal : None		(14,250.88)	(10,333.65)		
Total [1632.2]	Other Improvements: Accum. Depr.	(14,250.88)	(10,333.65)		
Group : [1651.1]	Equipment: Cost				
Subgroup : None					
15130	Furniture & Fixtures	902,541.60	902,541.60		
15140	Equipment - Movable	733,207.60	717,922.10		
15141	Equipment - Fixed	580,972.09	555,965.88		
15150	Computer Hardware	223,488.08	223,488.08		

Subtotal : None		<u>2,440,209.37</u>	<u>2,399,917.66</u>	
Total [1651.1]	Equipment: Cost	<u>2,440,209.37</u>	<u>2,399,917.66</u>	40,291.71
Group : [1652.2]	Equipment: Accum. Depr.			
Subgroup : None				
15230	Accum Depr - Furniture & Fixtures	(883,083.66)	(874,379.07)	
15240	Accum Depr - Equipment - Movable	(546,323.58)	(495,430.38)	
15241	Accum Depr - Equipment - Fixed	(480,951.64)	(460,289.22)	
15250	Accum Depr - Computer Hardware	(219,910.06)	(216,242.14)	
Subtotal : None		<u>(2,130,268.94)</u>	<u>(2,046,340.81)</u>	
Total [1652.2]	Equipment: Accum. Depr.	<u>(2,130,268.94)</u>	<u>(2,046,340.81)</u>	
Group : [1701.1]	Motor Vehicles: Cost			
Subgroup : None				
15161	Motor Vehciles	1,817.11	0.00	
1817.11	Motor Vehicles	0.00	1,817.11	
Subtotal : None		<u>1,817.11</u>	<u>1,817.11</u>	
Total [1701.1]	Motor Vehicles: Cost	<u>1,817.11</u>	<u>1,817.11</u>	
Group : [1702.2]	Motor Vehicles: Accum. Depr.			
Subgroup : None				
15261	Accum Depr - Motor Vehicles	(1,817.11)	(1,817.11)	
Subtotal : None		<u>(1,817.11)</u>	<u>(1,817.11)</u>	
Total [1702.2]	Motor Vehicles: Accum. Depr.	<u>(1,817.11)</u>	<u>(1,817.11)</u>	
Group : [1710.1]	Software: Cost			
Subgroup : None				
15151	Computer Software	715.16	715.16	
Subtotal : None		<u>715.16</u>	<u>715.16</u>	
Total [1710.1]	Software: Cost	<u>715.16</u>	<u>715.16</u>	
Group : [1710.2]	Software: Accum. Depr.			
Subgroup : None				
15251	Accum Depr - Computer Software	(715.16)	(715.16)	
Subtotal : None		<u>(715.16)</u>	<u>(715.16)</u>	
Total [1710.2]	Software: Accum. Depr.	<u>(715.16)</u>	<u>(715.16)</u>	
Group : [1979.0]	Construction in Progress			
Subgroup : None				
15195	Construction in Progress	172,101.51	159,722.83	
Subtotal : None		<u>172,101.51</u>	<u>159,722.83</u>	
Total [1979.0]	Construction in Progress	<u>172,101.51</u>	<u>159,722.83</u>	
Group : [2020.0]	Trade Payables			
Subgroup : None				
20000	AP - Trade	(12,376.68)	0.00	
Subtotal : None		<u>(12,376.68)</u>	<u>0.00</u>	
Total [2020.0]	Trade Payables	<u>(12,376.68)</u>	<u>0.00</u>	
Group : [2110.0]	Notes Payable: Officer, Owner, or Related Parties			
Subgroup : None				
25670	Partners Note	(1,828,567.00)	(1,828,567.00)	
Subtotal : None		<u>(1,828,567.00)</u>	<u>(1,828,567.00)</u>	
Total [2110.0]	Notes Payable: Officer, Owner, or Rel	<u>(1,828,567.00)</u>	<u>(1,828,567.00)</u>	
Group : [2650.0]	Retained Earnings (Corp)			
Subgroup : None				
30060	Retained Earnings	(7,340,724.38)	(6,897,171.55)	
Subtotal : None		<u>(7,340,724.38)</u>	<u>(6,897,171.55)</u>	
Total [2650.0]	Retained Earnings (Corp)	<u>(7,340,724.38)</u>	<u>(6,897,171.55)</u>	
Group : [3510.1]	Rental Income: Nursing Facility			
Subgroup : None				
46005	Rental Income - Related Party	(783,238.32)	(764,134.92)	
Subtotal : None		<u>(783,238.32)</u>	<u>(764,134.92)</u>	
Total [3510.1]	Rental Income: Nursing Facility	<u>(783,238.32)</u>	<u>(764,134.92)</u>	
Group : [9550.0]	Building Depreciation			
Subgroup : None				
85210	Depreciation - Building	62,725.00	62,724.82	

Subtotal : None		62,725.00	62,724.82
Total [9550.0]	Building Depreciation	62,725.00	62,724.82
Group : [9560.8]	Building Improvement Depreciation		
Subgroup : None			
85205	Depreciation - Land Improvements	4,054.00	2,755.90
85215	Depreciation - Building Improvements	147,863.00	147,339.62
85225	Depreciation - Flooring & Renovations	13,980.00	13,979.01
Subtotal : None		165,897.00	164,074.53
Total [9560.8]	Building Improvement Depreciation	165,897.00	164,074.53
Group : [9570.0]	Equipment Depreciation		
Subgroup : None			
85230	Depreciation - Furniture & Fixtures	8,714.00	8,866.00
85240	Depreciation - Movable	50,893.00	59,342.20
85241	Depreciation - Fixed	20,662.00	21,512.29
85250	Depreciation - Computer Hardware	3,668.00	4,063.23
Subtotal : None		83,937.00	93,783.72
Total [9570.0]	Equipment Depreciation	83,937.00	93,783.72
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
	NET (INCOME) LOSS	(470,220.32)	(443,551.85)
	Sum of Account Groups	0.00	0.00

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