

Client: *A180007 - Fitchburg Rehabilitation & Nursing Center*
Engagement: *MD 2023 - Fitchburg Rehabilitation & Nursing Center*
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			
00-100626	Cash-Fitchburg Propco-Realty_v2	63,144.75	40,544.90
Subtotal : None		63,144.75	40,544.90
Total [1025.0]	Cash & Cash Equivalents	63,144.75	40,544.90
Group : [1180.0]	Loans Receivable: Affiliates/Related Parties		
Subgroup : None			
00-140095	Due From Opco to Propco	105,000.00	62,500.00
00-142528	Due from Chicopee Propco	60,000.00	0.00
Subtotal : None		165,000.00	62,500.00
Total [1180.0]	Loans Receivable: Affiliates/Related F	165,000.00	62,500.00
Group : [1521.1]	Building: Cost		
Subgroup : None			
00-160120	PPE Building	2,016,854.00	2,016,854.00
Subtotal : None		2,016,854.00	2,016,854.00
Total [1521.1]	Building: Cost	2,016,854.00	2,016,854.00
Group : [1522.2]	Building: Accum. Depr.		
Subgroup : None			
00-161120	Accum Depr Building	(280,600.46)	(214,576.82)
Subtotal : None		(280,600.46)	(214,576.82)
Total [1522.2]	Building: Accum. Depr.	(280,600.46)	(214,576.82)
Group : [1651.1]	Equipment: Cost		
Subgroup : None			
00-160155	PPE Furniture & Fixtures	240,000.00	240,000.00
Subtotal : None		240,000.00	240,000.00
Total [1651.1]	Equipment: Cost	240,000.00	240,000.00
Group : [1652.2]	Equipment: Accum. Depr.		
Subgroup : None			
00-161155	Accum Depr Furniture & Fixture	(200,344.24)	(153,204.40)
Subtotal : None		(200,344.24)	(153,204.40)
Total [1652.2]	Equipment: Accum. Depr.	(200,344.24)	(153,204.40)
Group : [1975.1]	Mortgage Acquisition Costs		
Subgroup : None			
00-170110	Deferred Financing Cost	24,461.67	24,461.67
Subtotal : None		24,461.67	24,461.67
Total [1975.1]	Mortgage Acquisition Costs	24,461.67	24,461.67
Group : [1975.2]	Accumulated Amort. of Mort. Acq. Costs		
Subgroup : None			
00-170120	Accumulated Amortization	(20,660.68)	(15,768.40)
Subtotal : None		(20,660.68)	(15,768.40)
Total [1975.2]	Accumulated Amort. of Mort. Acq. Co	(20,660.68)	(15,768.40)
Group : [1985.0]	Other Deferred Charges & Other Non-Current Assets		
Subgroup : None			
00-190100	Goodwill	400,000.00	400,000.00
Subtotal : None		400,000.00	400,000.00
Total [1985.0]	Other Deferred Charges & Other Non-	400,000.00	400,000.00
Group : [2310.0]	Mortgages		
Subgroup : None			
00-280120	Mortgage Payable	(1,825,000.00)	(1,867,000.00)
Subtotal : None		(1,825,000.00)	(1,867,000.00)
Total [2310.0]	Mortgages	(1,825,000.00)	(1,867,000.00)
Group : [2330.0]	Due Affiliates/Related Parties		
Subgroup : None			
00-260093	Due To Propco Facilities	(148,048.00)	(105,643.36)
00-260095	Due To Opco to Propco	(22,500.00)	0.00
Subtotal : None		(170,548.00)	(105,643.36)
Total [2330.0]	Due Affiliates/Related Parties	(170,548.00)	(105,643.36)
Group : [2650.0]	Retained Earnings (Corp)		
Subgroup : None			
00-400115	Member Capital	(310,844.89)	(310,844.89)
00-400120	Retained Earnings	(117,322.70)	(67,897.10)

205,809.41

Subtotal : None		<u>(428,167.59)</u>	<u>(378,741.99)</u>
Total [2650.0]	Retained Earnings (Corp)	<u>(428,167.59)</u>	<u>(378,741.99)</u>
Group : [3510.1]	Rental Income: Nursing Facility		
Subgroup : None			
00-540110	Rental Income	<u>(270,000.00)</u>	<u>(270,000.00)</u>
Subtotal : None		<u>(270,000.00)</u>	<u>(270,000.00)</u>
Total [3510.1]	Rental Income: Nursing Facility	<u>(270,000.00)</u>	<u>(270,000.00)</u>
Group : [9545.1]	Long Term Interest:: Nursing Facilities		
Subgroup : None			
99-700110	Other Expenses-Interest-Mortgage	166,961.79	102,647.64
99-710110	Other Expenses-Amortization	<u>4,892.28</u>	<u>4,892.28</u>
Subtotal : None		<u>171,854.07</u>	<u>107,539.92</u>
Total [9545.1]	Long Term Interest:: Nursing Facilitie	<u>171,854.07</u>	<u>107,539.92</u>
Group : [9550.0]	Building Depreciation		
Subgroup : None			
99-710100	Other Expenses-Depreciation	<u>66,023.48</u>	<u>66,023.64</u>
Subtotal : None		<u>66,023.48</u>	<u>66,023.64</u>
Total [9550.0]	Building Depreciation	<u>66,023.48</u>	<u>66,023.64</u>
Group : [9570.0]	Equipment Depreciation		
Subgroup : None			
99-710101	Dep- Equipment	<u>47,140.00</u>	<u>47,139.84</u>
Subtotal : None		<u>47,140.00</u>	<u>47,139.84</u>
Total [9570.0]	Equipment Depreciation	<u>47,140.00</u>	<u>47,139.84</u>
Group : [9502.5]	Other Operating Expenses		
Subgroup : None			
44-610220	Administration-Licenses&Certification	<u>843.00</u>	<u>(129.00)</u>
Subtotal : None		<u>843.00</u>	<u>(129.00)</u>
Total [9502.5]	Other Operating Expenses	<u>843.00</u>	<u>(129.00)</u>
	NET (INCOME) LOSS	<u>15,860.55</u>	<u>(49,425.60)</u>
	Sum of Account Groups	0.00	0.00

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