

Client: **A136286 - Wachusett Rehabilitation & Nursing Center**
Engagement: **MD 2023 - Wachusett 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 : [1180.0]	Loans Receivable: Affiliates/Related Parties		
Subgroup : None			
00-140095	Due From Opco to Propco	889,245.00	616,202.00
00-260095	Due To Opco to Propco	25,000.00	0.00
Subtotal : None		914,245.00	616,202.00
Total [1180.0]	Loans Receivable: Affiliates/Related P	914,245.00	616,202.00
Group : [1521.1]	Building: Cost		
Subgroup : None			
00-160120	PPE Building	2,890,000.00	2,890,000.00
Subtotal : None		2,890,000.00	2,890,000.00
Total [1521.1]	Building: Cost	2,890,000.00	2,890,000.00
Group : [1522.2]	Building: Accum. Depr.		
Subgroup : None			
00-161120	Accum Depr Building	(297,028.00)	(200,694.00)
Subtotal : None		(297,028.00)	(200,694.00)
Total [1522.2]	Building: Accum. Depr.	(297,028.00)	(200,694.00)
Group : [1651.1]	Equipment: Cost		
Subgroup : None			
00-160155	PPE Furniture & Fixtures	210,000.00	210,000.00
Subtotal : None		210,000.00	210,000.00
Total [1651.1]	Equipment: Cost	210,000.00	210,000.00
Group : [1652.2]	Equipment: Accum. Depr.		
Subgroup : None			
00-161155	Accum Depr Furniture & Fixture	(129,500.00)	(87,500.00)
Subtotal : None		(129,500.00)	(87,500.00)
Total [1652.2]	Equipment: Accum. Depr.	(129,500.00)	(87,500.00)
Group : [1975.1]	Mortgage Acquisition Costs		
Subgroup : None			
00-170110	Deferred Financing Cost	41,471.00	41,471.00
Subtotal : None		41,471.00	41,471.00
Total [1975.1]	Mortgage Acquisition Costs	41,471.00	41,471.00
Group : [1975.2]	Accumulated Amort. of Mort. Acq. Costs		
Subgroup : None			
00-170120	Accumulated Amortization	(23,500.00)	(15,206.00)
Subtotal : None		(23,500.00)	(15,206.00)
Total [1975.2]	Accumulated Amort. of Mort. Acq. Cos	(23,500.00)	(15,206.00)

Group : [2030.0]	Accrued Expenses		
Subgroup : None			
00-205120	Accrued Expenses	(17,331.00)	(15,538.00)
Subtotal : None		(17,331.00)	(15,538.00)
Total [2030.0]	Accrued Expenses	(17,331.00)	(15,538.00)
Group : [2310.0]	Mortgages		
Subgroup : None			
00-280120	Mortgage Payable	(2,271,997.00)	(2,367,999.00)
Subtotal : None		(2,271,997.00)	(2,367,999.00)
Total [2310.0]	Mortgages	(2,271,997.00)	(2,367,999.00)
Group : [2330.0]	Due Affiliates/Related Parties		
Subgroup : None			
00-260093	Due To Propco Facilities	(826,491.00)	(826,491.00)
00-262574	Due To Leominster Propco	(344,881.00)	(43,983.00)
Subtotal : None		(1,171,372.00)	(870,474.00)
Total [2330.0]	Due Affiliates/Related Parties	(1,171,372.00)	(870,474.00)
Group : [2520.0]	Capital (Sole, Part or LLC)		
Subgroup : None			
00-400115	Member Capital	(130,954.00)	(130,954.00)
00-400120	Retained Earnings	(69,306.00)	(44,746.00)
Subtotal : None		(200,260.00)	(175,700.00)
Total [2520.0]	Capital (Sole, Part or LLC)	(200,260.00)	(175,700.00)
Group : [3510.1]	Rental Income: Nursing Facility		
Subgroup : None			
00-540110	Rental Income	(300,000.00)	(300,000.00)
Subtotal : None		(300,000.00)	(300,000.00)
Total [3510.1]	Rental Income: Nursing Facility	(300,000.00)	(300,000.00)
Group : [9545.1]	Long Term Interest:: Nursing Facilities		
Subgroup : None			
99-700110	Other Expenses-Interest-Mortgage	200,534.00	128,571.00
99-710110	Other Expenses-Amortization	8,294.00	8,294.00
Subtotal : None		208,828.00	136,865.00
Total [9545.1]	Long Term Interest:: Nursing Facilities	208,828.00	136,865.00
Group : [9550.0]	Building Depreciation		
Subgroup : None			
99-710100	Other Expenses-Depreciation	96,333.00	96,333.00
Subtotal : None		96,333.00	96,333.00
Total [9550.0]	Building Depreciation	96,333.00	96,333.00
Group : [9570.0]	Equipment Depreciation		
Subgroup : None			
99-710101	Dep- Equipment	42,000.00	42,000.00
Subtotal : None		42,000.00	42,000.00

Total [9570.0]	Equipment Depreciation	42,000.00	42,000.00
Group : [9502.5]	Other Operating Expenses		
Subgroup : None			
44-610150	Administration-Accounting/Auditing	5,000.00	0.00
44-610220	Administration-Licenses&Certification	1,957.00	240.00
44-610230	Administration-Fines/Penalties/Settlemer	1,154.00	0.00
Subtotal : None		8,111.00	240.00
Total [9502.5]	Other Operating Expenses	8,111.00	240.00
	NET (INCOME) LOSS	55,272.00	(24,562.00)
	Sum of Account Groups	0.00	0.00

Tickmarks

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