

Client: **A813214 - Watertown Rehabilitation and Nursing Center**
Engagement: **MD 2023 - Watertown Rehabilitation & Nursing Center LLC**
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			
00-101815	Cash-Watertown Propco-Realty	7,051.00	178,258.00
00-107015	Cash-Restricted	16,133.00	39,969.00
Subtotal : None		23,184.00	218,227.00
Total [1025.0]	Cash & Cash Equivalents	23,184.00	218,227.00
Group : [1120.0]	Accounts Receivable		
Subgroup : None			
00-112100	Other Receivable	750,000.00	1,455,972.00
Subtotal : None		750,000.00	1,455,972.00
Total [1120.0]	Accounts Receivable	750,000.00	1,455,972.00
Group : [1180.0]	Loans Receivable: Affiliates/Related Parties		
Subgroup : None			
00-140095	Due From Opco to Propco	1,811,305.00	448,509.00
Subtotal : None		1,811,305.00	448,509.00
Total [1180.0]	Loans Receivable: Affiliates/Related P	1,811,305.00	448,509.00
Group : [1311.0]	Other Current Assets		
Subgroup : None			
00-180100	Trustee Held Funds	84,915.00	0.00
Subtotal : None		84,915.00	0.00
Total [1311.0]	Other Current Assets	84,915.00	0.00
Group : [1511.1]	Land: Cost		
Subgroup : None			
00-160100	PPE Land	1,269,600.00	0.00
Subtotal : None		1,269,600.00	0.00
Total [1511.1]	Land: Cost	1,269,600.00	0.00
Group : [1521.1]	Building: Cost		
Subgroup : None			
00-160120	PPE Building	5,977,331.00	7,820,000.00
Subtotal : None		5,977,331.00	7,820,000.00
Total [1521.1]	Building: Cost	5,977,331.00	7,820,000.00
Group : [1522.2]	Building: Accum. Depr.		
Subgroup : None			
00-161120	Accum Depr Building	(381,885.00)	(238,944.00)
Subtotal : None		(381,885.00)	(238,944.00)
Total [1522.2]	Building: Accum. Depr.	(381,885.00)	(238,944.00)

Group : [1651.1]	Equipment: Cost		
Subgroup : None			
00-160150	PPE Fixed Equipment	537,500.00	580,000.00
Subtotal : None		537,500.00	580,000.00
Total [1651.1]	Equipment: Cost	537,500.00	580,000.00
Group : [1652.2]	Equipment: Accum. Depr.		
Subgroup : None			
00-161150	Accum Depr Fixed Equipment	(206,042.00)	(106,333.00)
Subtotal : None		(206,042.00)	(106,333.00)
Total [1652.2]	Equipment: Accum. Depr.	(206,042.00)	(106,333.00)
Group : [1975.1]	Mortgage Acquisition Costs		
Subgroup : None			
00-170110	Deferred Financing Cost	275,821.00	75,093.00
Subtotal : None		275,821.00	75,093.00
Total [1975.1]	Mortgage Acquisition Costs	275,821.00	75,093.00
Group : [1975.2]	Accumulated Amort. of Mort. Acq. Costs		
Subgroup : None			
00-170120	Accumulated Amortization	(65,586.00)	(13,767.00)
Subtotal : None		(65,586.00)	(13,767.00)
Total [1975.2]	Accumulated Amort. of Mort. Acq. Cos	(65,586.00)	(13,767.00)
Group : [1985.0]	Other Deferred Charges & Other Non-Current Assets		
Subgroup : None			
00-190100	Goodwill	0.00	85,831.00
Subtotal : None		0.00	85,831.00
Total [1985.0]	Other Deferred Charges & Other Non-C	0.00	85,831.00
Group : [2030.0]	Accrued Expenses		
Subgroup : None			
00-205120	Accrued Expenses	(86,239.00)	(40,976.00)
Subtotal : None		(86,239.00)	(40,976.00)
Total [2030.0]	Accrued Expenses	(86,239.00)	(40,976.00)
Group : [2230.0]	Other Current Liabilities		
Subgroup : None			
00-270005	Other Current Liabilities	(10,000.00)	(50,000.00)
Subtotal : None		(10,000.00)	(50,000.00)
Total [2230.0]	Other Current Liabilities	(10,000.00)	(50,000.00)
Group : [2310.0]	Mortgages		
Subgroup : None			
00-280120	Mortgage Payable	(5,801,310.00)	(5,942,096.00)
Subtotal : None		(5,801,310.00)	(5,942,096.00)
Total [2310.0]	Mortgages	(5,801,310.00)	(5,942,096.00)
Group : [2330.0]	Due Affiliates/Related Parties		

Subgroup : None			
00-260093	Due To Propco Facilities	(403,296.00)	(66,978.00)
00-260095	Due To Opco to Propco	1,667.00	0.00
Subtotal : None		(401,629.00)	(66,978.00)
Total [2330.0]	Due Affiliates/Related Parties	(401,629.00)	(66,978.00)
Group : [2520.0] Capital (Sole, Part or LLC)			
Subgroup : None			
00-400115	Member Capital	(3,744,065.00)	(4,012,647.00)
00-400120	Retained Earnings	(19,914.00)	0.00
Subtotal : None		(3,763,979.00)	(4,012,647.00)
Total [2520.0]	Capital (Sole, Part or LLC)	(3,763,979.00)	(4,012,647.00)
Group : [2545.0] Contributions (Proprietorship, Partnership or LLC)			
Subgroup : None			
00-540150	Bargain Purchase Revenue	0.00	(420,000.00)
Subtotal : None		0.00	(420,000.00)
Total [2545.0]	Contributions (Proprietorship, Partner	0.00	(420,000.00)
Group : [3510.1] Rental Income: Nursing Facility			
Subgroup : None			
00-540110	Rental Income	(800,000.00)	(733,333.00)
Subtotal : None		(800,000.00)	(733,333.00)
Total [3510.1]	Rental Income: Nursing Facility	(800,000.00)	(733,333.00)
Group : [9545.1] Long Term Interest:: Nursing Facilities			
Subgroup : None			
99-700110	Other Expenses-Interest-Mortgage	463,964.00	317,687.00
99-710110	Other Expenses-Amortization	15,019.00	13,767.00
Subtotal : None		478,983.00	331,454.00
Total [9545.1]	Long Term Interest:: Nursing Facilities	478,983.00	331,454.00
Group : [9550.0] Building Depreciation			
Subgroup : None			
99-710100	Other Expenses-Depreciation	207,035.00	238,945.00
Subtotal : None		207,035.00	238,945.00
Total [9550.0]	Building Depreciation	207,035.00	238,945.00
Group : [9570.0] Equipment Depreciation			
Subgroup : None			
99-710111	Dep- Equipment	99,709.00	106,333.00
Subtotal : None		99,709.00	106,333.00
Total [9570.0]	Equipment Depreciation	99,709.00	106,333.00
Group : [9502.5] Other Operating Expenses			
Subgroup : None			
44-610170	Administration-Bank Service Charges	0.00	36.00
44-610220	Administration-Licenses&Certification	1,287.00	129.00
44-610230	Administration-Fines/Penalties/Settler	0.00	2,123.00
99-720015	Other Expenses-Acquisition Cost	0.00	262,422.00

Subtotal : None		<u>1,287.00</u>	<u>264,710.00</u>
Total [9502.5]	Other Operating Expenses	<u>1,287.00</u>	<u>264,710.00</u>
	NET (INCOME) LOSS	<u>(12,986.00)</u>	<u>208,109.00</u>
	Sum of Account Groups	0.00	0.00

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