

Client: **A442991 - Beaumont/Whitney Place Northborough, LLC**
Engagement: **MDMC 2022 - Beaumont/Whitney Place Northborough, LLC**
Period Ending: **12/31/2022**
Trial Balance: **T-02 - Realty TB**
Workpaper: **T:::02 - MCD REA-CR Groupings Report**

Account	Description	MCD 12/31/2022	1st PP-FINAL 12/31/2021
Group : [1120.0] Accounts Receivable			
Subgroup : None			
12048-00-00-00	A/R Other-Non-Specific	90,460.00	90,460.00
Subtotal : None		<u>90,460.00</u>	<u>90,460.00</u>
Total [1120.0] Accounts Receivable		<u>90,460.00</u>	<u>90,460.00</u>
Group : [1311.0] Other Current Assets			
Subgroup : None			
16035-00-00-00	Debt Service Fund Cash-Non-Specific	932,718.81	445,113.00
Subtotal : None		<u>932,718.81</u>	<u>445,113.00</u>
Total [1311.0] Other Current Assets		<u>932,718.81</u>	<u>445,113.00</u>
Group : [1511.1] Land: Cost			
Subgroup : None			
13005-00-00-00	Land-Non-Specific	875,000.00	875,000.00
Subtotal : None		<u>875,000.00</u>	<u>875,000.00</u>
Total [1511.1] Land: Cost		<u>875,000.00</u>	<u>875,000.00</u>
Group : [1521.1] Building: Cost			
Subgroup : None			
13010-00-00-00	Building-Non-Specific	16,725,380.21	16,725,380.00
Subtotal : None		<u>16,725,380.21</u>	<u>16,725,380.00</u>
Total [1521.1] Building: Cost		<u>16,725,380.21</u>	<u>16,725,380.00</u>
Group : [1522.2] Building: Accum. Depr.			
Subgroup : None			
13510-00-00-00	Res For Depr-Building-Non-Specific	(4,390,412.05)	(3,972,278.00)
Subtotal : None		<u>(4,390,412.05)</u>	<u>(3,972,278.00)</u>
Total [1522.2] Building: Accum. Depr.		<u>(4,390,412.05)</u>	<u>(3,972,278.00)</u>
Group : [1611.1] Building Improvements: Cost			
Subgroup : None			
13015-00-00-00	Building Improvements-Non-Specific	387,966.28	360,219.00
13020-00-00-00	Minor Improvements-Non-Specific	840,607.56	828,108.00
Subtotal : None		<u>1,228,573.84</u>	<u>1,188,327.00</u>
Total [1611.1] Building Improvements: Cost		<u>1,228,573.84</u>	<u>1,188,327.00</u>
Group : [1612.2] Building Improvements: Accum. Depr.			
Subgroup : None			
13515-00-00-00	Res For Depr-Imprvmnt-Non-Specific	(131,996.24)	(113,658.00)
13520-00-00-00	Res For Depr - Minor Improvmnt-Non-Specific	(517,912.59)	(434,187.00)
Subtotal : None		<u>(649,908.83)</u>	<u>(547,845.00)</u>
Total [1612.2] Building Improvements: Accum. Depr.		<u>(649,908.83)</u>	<u>(547,845.00)</u>
Group : [1651.1] Equipment: Cost			
Subgroup : None			
13035-00-00-00	Equipment-Non-Specific	54,113.94	54,114.00
Subtotal : None		<u>54,113.94</u>	<u>54,114.00</u>
Total [1651.1] Equipment: Cost		<u>54,113.94</u>	<u>54,114.00</u>
Group : [1652.2] Equipment: Accum. Depr.			
Subgroup : None			
13535-00-00-00	Res For Depr-Equipment-Non-Specific	(29,472.35)	(25,973.00)
Subtotal : None		<u>(29,472.35)</u>	<u>(25,973.00)</u>
Total [1652.2] Equipment: Accum. Depr.		<u>(29,472.35)</u>	<u>(25,973.00)</u>

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Workpaper: **T:::02 - MCD REA-CR Groupings Report**

Account	Description	MCD 12/31/2022	1st PP-FINAL 12/31/2021
Group : [1975.1] Mortgage Acquisition Costs			
Subgroup : None			
14010-00-00-00	Deferred Financing Fees-Non-Specific	0.00	467,263.00
Subtotal : None		0.00	467,263.00
Total [1975.1] Mortgage Acquisition Costs		0.00	467,263.00
Group : [2030.0] Accrued Expenses			
Subgroup : None			
22020-00-00-00	Accrued Interest-Non-Specific	(56,856.00)	(56,856.00)
Subtotal : None		(56,856.00)	(56,856.00)
Total [2030.0] Accrued Expenses		(56,856.00)	(56,856.00)
Group : [2110.0] Notes Payable: Officer, Owner, or Related Parties			
Subgroup : None			
15055-00-00-00	Due T/F Northbrough-Non-Specific	(2,654,979.71)	(1,693,553.00)
Subtotal : None		(2,654,979.71)	(1,693,553.00)
Total [2110.0] Notes Payable: Officer, Owner, or Related Parties		(2,654,979.71)	(1,693,553.00)
Group : [2310.0] Mortgages			
Subgroup : None			
26000-00-00-00	Mortgage Payable-Non-Specific	(19,776,000.00)	(19,776,000.00)
Subtotal : None		(19,776,000.00)	(19,776,000.00)
Total [2310.0] Mortgages		(19,776,000.00)	(19,776,000.00)
Group : [2650.0] Retained Earnings (Corp)			
Subgroup : None			
29010-00-00-00	Prior Year Retained Earning-Non-Specific	1,785,650.00	1,275,392.00
29010-00-40-00	Prior Year Retained Earning-Admin & General	14,345.00	14,345.00
29010-10-00-00	Prior Year Retained Earning-SNF-NON-SPECIFIC	(6,112.68)	(6,000.00)
29010-10-40-00	Prior Year Retained Earning-SNF-Admin & General	15,806.51	15,807.00
29010-10-90-00	Prior Year Retained Earning-SNF-Property Exp	14,318,809.99	12,894,887.00
29010-17-00-00	Prior Year Retained Earning-Realty-Non Specific	(9,391,394.13)	(8,489,114.00)
Subtotal : None		6,737,104.69	5,705,317.00
Total [2650.0] Retained Earnings (Corp)		6,737,104.69	5,705,317.00
Group : [3510.1] Rental Income: Nursing Facilities			
Subgroup : None			
39100-17-00-00	Income - Rent-Realty-Non Specific	(1,087,268.00)	(902,280.00)
Subtotal : None		(1,087,268.00)	(902,280.00)
Total [3510.1] Rental Income: Nursing Facilities		(1,087,268.00)	(902,280.00)
Group : [3530.0] Other Income			
Subgroup : None			
39300-10-00-00	Interest Income-SNF-NON-SPECIFIC	(266.15)	(113.00)
Subtotal : None		(266.15)	(113.00)
Total [3530.0] Other Income		(266.15)	(113.00)
Group : [9540.0] Taxes, Real Estate			
Subgroup : None			
50330-10-90-00	Taxes - RE & Personal Prop-SNF-Property Exp	185,151.47	0.00
Subtotal : None		185,151.47	0.00
Total [9540.0] Taxes, Real Estate		185,151.47	0.00
Group : [9545.1] Long Term Interest: Nursing Facilities			
Subgroup : None			

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Workpaper: **T:::02 - MCD REA-CR Groupings Report**

Account	Description	MCD	1st PP-FINAL
		12/31/2022	12/31/2021
50410-10-90-00	Interest-Mortgage-SNF-Property Exp	1,087,268.00	902,280.00
50440-10-90-00	Amortization-Deferred Financin-SNF-Property Exp	205,694.40	0.00
Subtotal : None		1,292,962.40	902,280.00
Total [9545.1] Long Term Interest: Nursing Facilities		1,292,962.40	902,280.00
Group : [9550.0] Building Depreciation			
Subgroup : None			
50525-10-90-00	Depreciation-Building-SNF-Property Exp	418,134.48	418,134.00
Subtotal : None		418,134.48	418,134.00
Total [9550.0] Building Depreciation		418,134.48	418,134.00
Group : [9560.8] Building Improvement Depreciation			
Subgroup : None			
50500-10-90-00	Depreciation - Minor Improvmnt-SNF-Property Exp	83,725.44	81,374.00
50520-10-90-00	Depreciation-Bldg Improvement-SNF-Property Exp	18,338.01	17,417.00
Subtotal : None		102,063.45	98,791.00
Total [9560.8] Building Improvement Depreciation		102,063.45	98,791.00
Group : [9570.0] Equipment Depreciation			
Subgroup : None			
50530-10-90-00	Depreciation-Equipment-SNF-Property Exp	3,499.80	4,719.00
Subtotal : None		3,499.80	4,719.00
Total [9570.0] Equipment Depreciation		3,499.80	4,719.00
Sum of Account Groups		0.00	0.00
Net (Income) Loss		914,277.45	521,531.00

Tickmarks

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