

Client: **A442995 - Beaumont at the Willows**  
Engagement: **MDMC 2022 - Beaumont at the Willows**  
Period Ending: **12/31/2022**  
Trial Balance: **T-01 - Realty TB**  
Workpaper: **T:::02 - MCD REA-CR Groupings Report**

Account	Description	CAID 12/31/2022	PP-1 12/31/2021
<b>Group : [1025.0] Cash &amp; Equivalents</b>			
<b>Subgroup : None</b>			
10003-00-00-00	Cash-Beaumont/WP at Westboro-Non-Specific	119,316.00	148,064.13
<b>Subtotal : None</b>		<b>119,316.00</b>	<b>148,064.13</b>
<b>Total [1025.0] Cash &amp; Equivalents</b>		<b>119,316.00</b>	<b>148,064.13</b>
<b>Group : [1300.0] Prepaid Expenses: Other Prepaid Expenses</b>			
<b>Subgroup : None</b>			
12500-00-00-00	Prepaid Expenses-Non-Specific	23,568.00	24,781.13
12510-00-00-00	Prepaid Insurance-Non-Specific	250,504.00	336,845.76
12515-00-00-00	Prepaid RE Taxes-Non-Specific	0.00	(0.01)
<b>Subtotal : None</b>		<b>274,072.00</b>	<b>361,626.88</b>
<b>Total [1300.0] Prepaid Expenses: Other Prepaid Expenses</b>		<b>274,072.00</b>	<b>361,626.88</b>
<b>Group : [1311.0] Other Current Assets</b>			
<b>Subgroup : None</b>			
16005-00-00-00	Tax Escrow-Non-Specific	40,292.00	45,301.27
16015-00-00-00	Insurance Escrow-Non-Specific	77,594.00	79,623.54
16020-00-00-00	Mortgage Insurance Escrow-Non-Specific	25,622.00	23,595.47
16025-00-00-00	Renewal & Replacement Reserve-Non-Specific	400,972.00	333,042.08
<b>Subtotal : None</b>		<b>544,480.00</b>	<b>481,562.36</b>
<b>Total [1311.0] Other Current Assets</b>		<b>544,480.00</b>	<b>481,562.36</b>
<b>Group : [1511.1] Land: Cost</b>			
<b>Subgroup : None</b>			
13005-10-00-00	Land-SNF-NON-SPECIFIC	120,942.00	120,942.00
13005-11-00-00	Land-Assist Living-Non Specific	319,646.00	319,645.60
<b>Subtotal : None</b>		<b>440,588.00</b>	<b>440,587.60</b>
<b>Total [1511.1] Land: Cost</b>		<b>440,588.00</b>	<b>440,587.60</b>
<b>Group : [1521.1] Building: Cost</b>			
<b>Subgroup : None</b>			
13010-00-00-00	Building-Non-Specific	102,064.00	102,063.76
13010-10-00-00	Building-SNF-NON-SPECIFIC	5,063,233.00	5,063,232.84
13010-11-00-00	Building-Assist Living-Non Specific	6,090,502.00	6,090,501.60
<b>Subtotal : None</b>		<b>11,255,799.00</b>	<b>11,255,798.20</b>
<b>Total [1521.1] Building: Cost</b>		<b>11,255,799.00</b>	<b>11,255,798.20</b>
<b>Group : [1522.2] Building: Accum. Depr.</b>			
<b>Subgroup : None</b>			
13510-00-00-00	Res For Depr-Building-Non-Specific	(102,064.00)	(102,063.77)
13510-10-00-00	Res For Depr-Building-SNF-NON-SPECIFIC	(4,996,912.00)	(4,864,271.77)
13510-11-00-00	Res For Depr-Building-Assist Living-Non Specific	(4,180,173.00)	(4,027,346.59)
<b>Subtotal : None</b>		<b>(9,279,149.00)</b>	<b>(8,993,682.13)</b>
<b>Total [1522.2] Building: Accum. Depr.</b>		<b>(9,279,149.00)</b>	<b>(8,993,682.13)</b>
<b>Group : [1611.1] Building Improvements: Cost</b>			
<b>Subgroup : None</b>			
13015-10-00-00	Building Improvements-SNF-NON-SPECIFIC	2,304,057.00	2,304,057.03
13015-11-00-00	Building Improvements-Assist Living-Non Specific	551,440.00	551,439.83
<b>Subtotal : None</b>		<b>2,855,497.00</b>	<b>2,855,496.86</b>

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

Account	Description	CAID	PP-1
		12/31/2022	12/31/2021
<b>Total [1611.1] Building Improvements: Cost</b>		<b>2,855,497.00</b>	<b>2,855,496.86</b>
<b>Group : [1612.2] Building Improvements: Accum. Depr.</b>			
<b>Subgroup : None</b>			
13515-10-00-00	Res For Depr-Imprvmnt-SNF-NON-SPECIFIC	(2,170,457.00)	(2,125,364.56)
13515-11-00-00	Res For Depr-Imprvmnt-Assist Living-Non Specific	(499,755.00)	(485,929.52)
<b>Subtotal : None</b>		<b>(2,670,212.00)</b>	<b>(2,611,294.08)</b>
<b>Total [1612.2] Building Improvements: Accum. Depr.</b>		<b>(2,670,212.00)</b>	<b>(2,611,294.08)</b>
<b>Group : [1631.1] Other Improvements: Cost</b>			
<b>Subgroup : None</b>			
13020-10-00-00	Minor Improvements-SNF-NON-SPECIFIC	1,242,776.00	1,242,775.98
13020-11-00-00	Minor Improvements-Assist Living-Non Specific	1,174,417.00	1,115,670.17
<b>Subtotal : None</b>		<b>2,417,193.00</b>	<b>2,358,446.15</b>
<b>Total [1631.1] Other Improvements: Cost</b>		<b>2,417,193.00</b>	<b>2,358,446.15</b>
<b>Group : [1632.2] Other Improvements: Accum. Depr.</b>			
<b>Subgroup : None</b>			
13520-10-00-00	Res For Depr - Minor Improvmnt-SNF-NON-SPECIFIC	(864,773.00)	(766,857.68)
13520-11-00-00	Res For Depr - Minor Improvmnt-Assist Living-Non Specific	(793,721.00)	(679,735.56)
<b>Subtotal : None</b>		<b>(1,658,494.00)</b>	<b>(1,446,593.24)</b>
<b>Total [1632.2] Other Improvements: Accum. Depr.</b>		<b>(1,658,494.00)</b>	<b>(1,446,593.24)</b>
<b>Group : [1651.1] Equipment: Cost</b>			
<b>Subgroup : None</b>			
13035-10-00-00	Equipment-SNF-NON-SPECIFIC	3,391,786.00	3,288,673.44
13035-11-00-00	Equipment-Assist Living-Non Specific	1,181,495.00	1,170,574.72
<b>Subtotal : None</b>		<b>4,573,281.00</b>	<b>4,459,248.16</b>
<b>Total [1651.1] Equipment: Cost</b>		<b>4,573,281.00</b>	<b>4,459,248.16</b>
<b>Group : [1652.2] Equipment: Accum. Depr.</b>			
<b>Subgroup : None</b>			
13535-10-00-00	Res For Depr-Equipment-SNF-NON-SPECIFIC	(3,214,136.00)	(3,173,981.14)
13535-11-00-00	Res For Depr-Equipment-Assist Living-Non Specific	(1,125,209.00)	(1,104,733.80)
<b>Subtotal : None</b>		<b>(4,339,345.00)</b>	<b>(4,278,714.94)</b>
<b>Total [1652.2] Equipment: Accum. Depr.</b>		<b>(4,339,345.00)</b>	<b>(4,278,714.94)</b>
<b>Group : [1975.1] Mortgage Acquisition Costs</b>			
<b>Subgroup : None</b>			
14010-00-00-00	Deferred Financing Fees-Non-Specific	96,425.00	107,319.92
<b>Subtotal : None</b>		<b>96,425.00</b>	<b>107,319.92</b>
<b>Total [1975.1] Mortgage Acquisition Costs</b>		<b>96,425.00</b>	<b>107,319.92</b>
<b>Group : [2020.0] Trade Payables</b>			
<b>Subgroup : None</b>			
20000-00-00-00	Accounts Payable-Trade-Non-Specific	0.00	(7,125.00)
<b>Subtotal : None</b>		<b>0.00</b>	<b>(7,125.00)</b>
<b>Total [2020.0] Trade Payables</b>		<b>0.00</b>	<b>(7,125.00)</b>
<b>Group : [2030.0] Accrued Expenses</b>			
<b>Subgroup : None</b>			
20210	Accrued Expenses	(11,400.00)	(8,559.83)

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

Account	Description	CAID	PP-1
		<b>12/31/2022</b>	<b>12/31/2021</b>
22060-00-00-00	Accrued Expenses-Other-Non-Specific	(21,566.00)	(22,665.21)
<b>Subtotal : None</b>		<b>(32,966.00)</b>	<b>(31,225.04)</b>
<b>Total [2030.0] Accrued Expenses</b>		<b>(32,966.00)</b>	<b>(31,225.04)</b>
<b>Group : [2120.0] Notes Payable: Subsidiaries and Affiliates</b>			
<b>Subgroup : None</b>			
15025-00-00-00	Due T/F Beaumont At Westboro-Non-Specific	(103,113.00)	0.00
15030-00-00-00	Due T/F Whitney Place Westboro-Non-Specific	(69,667.00)	0.00
<b>Subtotal : None</b>		<b>(172,780.00)</b>	<b>0.00</b>
<b>Total [2120.0] Notes Payable: Subsidiaries and Affiliates</b>		<b>(172,780.00)</b>	<b>0.00</b>
<b>Group : [2310.0] Mortgages</b>			
<b>Subgroup : None</b>			
23250	SHORT-TERM MORTGAGE	(452,995.00)	(439,623.00)
23260	LONG-TERM OFFSET	452,995.00	439,623.00
26000-00-00-00	Mortgage Payable-Non-Specific	(8,626,463.00)	(9,066,085.68)
<b>Subtotal : None</b>		<b>(8,626,463.00)</b>	<b>(9,066,085.68)</b>
<b>Total [2310.0] Mortgages</b>		<b>(8,626,463.00)</b>	<b>(9,066,085.68)</b>
<b>Group : [2520.0] Capital (Sole or Part)</b>			
<b>Subgroup : None</b>			
28950-00-00-00	Capital-Non-Specific	3,966,570.00	546,463.03
28951-00-00-00	Drawings	0.00	(511,120.98)
29010-00-00-00	Prior Year Retained Earning-Non-Specific	0.00	162,861.69
29010-00-40-00	Prior Year Retained Earning-Admin & General	0.00	253,436.02
29010-00-90-00	Prior Year Retained Earning-Property Expenses	0.00	15,573.57
29010-10-00-00	Prior Year Retained Earning-SNF-NON-SPECIFIC	0.00	(8,912,883.41)
29010-10-40-00	Prior Year Retained Earning-SNF-Admin & General	0.00	233,567.41
29010-10-90-00	Prior Year Retained Earning-SNF-Property Exp	0.00	12,083,413.10
29010-11-00-00	Prior Year Retained Earning-Assist Living-Non Specific	0.00	(9,278,008.73)
29010-11-40-00	Prior Year Retained Earning-Assist Living-Admin & General	0.00	43,568.60
29010-11-90-00	Prior Year Retained Earning-Assist Living-Property Exp	0.00	9,238,341.92
<b>Subtotal : None</b>		<b>3,966,570.00</b>	<b>3,875,212.22</b>
<b>Total [2520.0] Capital (Sole or Part)</b>		<b>3,966,570.00</b>	<b>3,875,212.22</b>
<b>Group : [3510.1] Rental Income: Nursing Facilities</b>			
<b>Subgroup : None</b>			
39100-10-00-00	Income - Rent-SNF-NON-SPECIFIC	(646,727.00)	(682,281.41)
<b>Subtotal : None</b>		<b>(646,727.00)</b>	<b>(682,281.41)</b>
<b>Total [3510.1] Rental Income: Nursing Facilities</b>		<b>(646,727.00)</b>	<b>(682,281.41)</b>
<b>Group : [3520.0] Other Rental Income</b>			
<b>Subgroup : None</b>			
39100-11-00-00	Income - Rent-Assist Living-Non Specific	(673,124.00)	(710,129.64)
<b>Subtotal : None</b>		<b>(673,124.00)</b>	<b>(710,129.64)</b>
<b>Total [3520.0] Other Rental Income</b>		<b>(673,124.00)</b>	<b>(710,129.64)</b>
<b>Group : [3530.0] Other Income</b>			
<b>Subgroup : None</b>			
39300-00-00-00	Interest Income-Non-Specific	(430.00)	(252.53)
<b>Subtotal : None</b>		<b>(430.00)</b>	<b>(252.53)</b>
<b>Total [3530.0] Other Income</b>		<b>(430.00)</b>	<b>(252.53)</b>

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Account	Description	CAID 12/31/2022	PP-1 12/31/2021
<b>Group : [9540.0] Taxes, Real Estate</b>			
<b>Subgroup : None</b>			
50645-10-90-00	Taxes - RE & Personal Prop-SNF-Property Exp	99,594.00	114,946.56
50645-11-90-00	Taxes - RE & Personal Prop-Assist Living-Property Exp	103,659.00	119,638.26
<b>Subtotal : None</b>		<b>203,253.00</b>	<b>234,584.82</b>
<b>Total [9540.0] Taxes, Real Estate</b>		<b>203,253.00</b>	<b>234,584.82</b>
<b>Group : [9545.1] Long Term Interest-Nursing Facilities</b>			
<b>Subgroup : None</b>			
50410-10-90-00	Interest-Mortgage-SNF-Property Exp	129,787.00	136,161.53
50410-11-90-00	Interest-Mortgage-Assist Living-Property Exp	135,084.00	141,719.15
50440-10-90-00	Amortization-Deferred Financin-SNF-Property Exp	5,340.00	5,506.80
50440-11-90-00	Amortization-Deferred Financin-Assist Living-Property Exp	5,554.00	5,726.88
50450-10-90-00	Mortgage Insurance Premium-SNF-Property Exp	23,691.00	24,862.57
50450-11-90-00	Mortgage Insurance Premium-Assist Living-Property Exp	24,658.00	25,877.35
<b>Subtotal : None</b>		<b>324,114.00</b>	<b>339,854.28</b>
<b>Total [9545.1] Long Term Interest-Nursing Facilities</b>		<b>324,114.00</b>	<b>339,854.28</b>
<b>Group : [9550.0] Building Depreciation</b>			
<b>Subgroup : None</b>			
50525-10-90-00	Depreciation-Building-SNF-Property Exp	132,641.00	132,640.80
50525-11-90-00	Depreciation-Building-Assist Living-Property Exp	152,826.00	152,826.36
<b>Subtotal : None</b>		<b>285,467.00</b>	<b>285,467.16</b>
<b>Total [9550.0] Building Depreciation</b>		<b>285,467.00</b>	<b>285,467.16</b>
<b>Group : [9560.8] Building Improvement Depreciation</b>			
<b>Subgroup : None</b>			
50500-10-90-00	Depreciation - Minor Improvmnt-SNF-Property Exp	97,915.00	104,936.01
50500-11-90-00	Depreciation - Minor Improvmnt-Assist Living-Property Exp	113,986.00	109,297.98
50520-10-90-00	Depreciation-Bldg Improvement-SNF-Property Exp	45,092.00	50,833.74
50520-11-90-00	Depreciation-Bldg Improvement-Assist Living-Property Exp	13,826.00	14,427.83
<b>Subtotal : None</b>		<b>270,819.00</b>	<b>279,495.56</b>
<b>Total [9560.8] Building Improvement Depreciation</b>		<b>270,819.00</b>	<b>279,495.56</b>
<b>Group : [9570.0] Equipment Depreciation</b>			
<b>Subgroup : None</b>			
50530-10-90-00	Depreciation-Equipment-SNF-Property Exp	40,155.00	36,384.22
50530-11-90-00	Depreciation-Equipment-Assist Living-Property Exp	20,475.00	21,573.22
<b>Subtotal : None</b>		<b>60,630.00</b>	<b>57,957.44</b>
<b>Total [9570.0] Equipment Depreciation</b>		<b>60,630.00</b>	<b>57,957.44</b>
<b>Group : [9580.0] Insurance- Building, Building Improvement, and Equipment</b>			
<b>Subgroup : None</b>			
50600-10-90-00	Insurance-Building-SNF-Property Exp	36,826.00	63,147.74
50600-11-90-00	Insurance-Building-Assist Living-Property Exp	94,452.00	65,518.12
<b>Subtotal : None</b>		<b>131,278.00</b>	<b>128,665.86</b>
<b>Total [9580.0] Insurance- Building, Building Improvement, and Equipment</b>		<b>131,278.00</b>	<b>128,665.86</b>
<b>Group : [9502.5] Other Operating Expenses</b>			
<b>Subgroup : None</b>			
50110-00-40-00	Acctg & Audit-Admin & General	25,041.00	19,125.00

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		12/31/2022	12/31/2021
50200-00-40-00	Bank Service Charge-Admin & General	198.00	272.09
50615-10-40-00	Insurance-General	255,669.00	138,599.00
<b>Subtotal : None</b>		<b>280,908.00</b>	<b>157,996.09</b>
<b>Total [9502.5] Other Operating Expenses</b>		<b>280,908.00</b>	<b>157,996.09</b>

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