

Client: **A443483 - 64 Performance Drive Operating Company, LLC-Weymouth**
Engagement: **MD 2022 - Care One at Weymouth**
Period Ending: **12/31/2022**
Trial Balance: **T:::01 - Realty TB**
Workpaper: **T:::02 - MCD REA CR Groupings report**

Account	Description	MCD 12/31/2022	1st PP 12/31/2021	
Group : [1025.0]	Cash & Equivalents			
Subgroup : None				
10010	Cash - Lockbox	39,257.30	20,776.04	
Subtotal : None		39,257.30	20,776.04	
Total [1025.0]	Cash & Equivalents	39,257.30	20,776.04	
Group : [1180.0]	Loans Receivable: Affiliates/Related Parties			
Subgroup : None				
12550	Other Receivable - Related Party	91,689.02	105,755.07	
Subtotal : None		91,689.02	105,755.07	
Total [1180.0]	Loans Receivable: Affiliates/Related F	91,689.02	105,755.07	
Group : [1280.0]	Prepaid Expenses: Prepaid Insurance			
Subgroup : None				
13010	Prepaid Property Insurance	9,018.54	5,503.74	
13040	Prepaid Other Insurance	13,219.58	10,497.74	
Subtotal : None		22,238.12	16,001.48	
Total [1280.0]	Prepaid Expenses: Prepaid Insurance	22,238.12	16,001.48	
Group : [1311.0]	Other Current Assets			
Subgroup : None				
10230	Escrows - Real Estate Tax	85,059.29	24,496.80	
10240	Escrows - Property Insurance	15,777.33	5,503.74	
10250	Escrows - Repair & Replacement Costs	328,019.25	319,183.78	
10260	Escrows - PMI	73,404.30	51,507.20	
10270	Escrows - Other	971,997.25	0.00	
15116	ARF Clearing	43,549.00	56,438.07	
Subtotal : None		1,517,806.42	457,129.59	
Total [1311.0]	Other Current Assets	1,517,806.42	457,129.59	
Group : [1511.1]	Land: Cost			
Subgroup : None				
15100	Land	1,927,800.00	1,927,800.00	
Subtotal : None		1,927,800.00	1,927,800.00	
Total [1511.1]	Land: Cost	1,927,800.00	1,927,800.00	
Group : [1521.1]	Building: Cost			
Subgroup : None				
15110	Building	5,845,347.83	5,809,444.70	
Subtotal : None		5,845,347.83	5,809,444.70	
Total [1521.1]	Building: Cost	5,845,347.83	5,809,444.70	35,903.13
Group : [1522.2]	Building: Accum. Depr.			
Subgroup : None				
15210	Accum Depr - Building	(3,143,748.78)	(2,997,285.93)	
Subtotal : None		(3,143,748.78)	(2,997,285.93)	
Total [1522.2]	Building: Accum. Depr.	(3,143,748.78)	(2,997,285.93)	
Group : [1611.1]	Building Improvements: Cost			
Subgroup : None				
15115	Building Improvements	1,569,417.56	1,544,320.56	
15125	Flooring & Renovations	218,144.51	218,144.51	
Subtotal : None		1,787,562.07	1,762,465.07	
Total [1611.1]	Building Improvements: Cost	1,787,562.07	1,762,465.07	25,097.00
Group : [1612.2]	Building Improvements: Accum. Depr.			
Subgroup : None				
15215	Accum Depr - Building Improvements	(574,064.37)	(512,464.01)	
15225	Accum Depr - Flooring & Renovations	(77,147.18)	(62,604.25)	
Subtotal : None		(651,211.55)	(575,068.26)	
Total [1612.2]	Building Improvements: Accum. Depr	(651,211.55)	(575,068.26)	
Group : [1631.1]	Other Improvements: Cost			
Subgroup : None				
15105	Land Improvements	954,541.00	954,541.00	
Subtotal : None		954,541.00	954,541.00	
Total [1631.1]	Other Improvements: Cost	954,541.00	954,541.00	2,742,103.07

Group : [1632.2]		Other Improvements: Accum. Depr.	
Subgroup : None			
15205	Accum Depr - Land Improvements	(386,655.42)	(326,635.44)
Subtotal : None		(386,655.42)	(326,635.44)
Total [1632.2]	Other Improvements: Accum. Depr.	(386,655.42)	(326,635.44)
Group : [1651.1]		Equipment: Cost	
Subgroup : None			
15130	Furniture & Fixtures	578,245.57	578,245.57
15140	Equipment - Movable	914,726.40	914,726.40
15141	Equipment - Fixed	745,507.45	704,663.70
15150	Computer Hardware	143,780.78	143,780.78
Subtotal : None		2,382,260.20	2,341,416.45
Total [1651.1]	Equipment: Cost	2,382,260.20	2,341,416.45
			40,843.75
Group : [1652.2]		Equipment: Accum. Depr.	
Subgroup : None			
15230	Accum Depr - Furniture & Fixtures	(529,654.77)	(506,667.22)
15240	Accum Depr - Equipment - Movable	(603,668.89)	(528,297.43)
15241	Accum Depr - Equipment - Fixed	(619,320.23)	(594,002.28)
15250	Accum Depr - Computer Hardware	(135,764.82)	(130,964.75)
Subtotal : None		(1,888,408.71)	(1,759,931.68)
Total [1652.2]	Equipment: Accum. Depr.	(1,888,408.71)	(1,759,931.68)
Group : [1701.1]		Motor Vehicles: Cost	
Subgroup : None			
15161	Motor Vehicles	826.45	826.45
Subtotal : None		826.45	826.45
Total [1701.1]	Motor Vehicles: Cost	826.45	826.45
Group : [1702.2]		Motor Vehicles: Accum. Depr.	
Subgroup : None			
15261	Accum Depr - Motor Vehicles	(826.45)	(826.45)
Subtotal : None		(826.45)	(826.45)
Total [1702.2]	Motor Vehicles: Accum. Depr.	(826.45)	(826.45)
Group : [1710.1]		Software: Cost	
Subgroup : None			
15151	Computer Software	715.16	715.16
Subtotal : None		715.16	715.16
Total [1710.1]	Software: Cost	715.16	715.16
Group : [1710.2]		Software: Accum. Depr.	
Subgroup : None			
15251	Accum Depr - Computer Software	(715.16)	(715.16)
Subtotal : None		(715.16)	(715.16)
Total [1710.2]	Software: Accum. Depr.	(715.16)	(715.16)
Group : [1975.1]		Mortgage Acquisition Costs	
Subgroup : None			
16050	Financing Cost	163,274.93	387,756.23
Subtotal : None		163,274.93	387,756.23
Total [1975.1]	Mortgage Acquisition Costs	163,274.93	387,756.23
Group : [1975.2]		Accumulated Amort. of Mort. Acq. Costs	
Subgroup : None			
16055	Accum Amort - Financing Cost	(7,523.61)	(111,374.37)
Subtotal : None		(7,523.61)	(111,374.37)
Total [1975.2]	Accumulated Amort. of Mort. Acq. Co	(7,523.61)	(111,374.37)
Group : [1979.0]		Construction in Progress	
Subgroup : None			
15195	Construction in Progress	28,276.67	28,276.67
Subtotal : None		28,276.67	28,276.67
Total [1979.0]	Construction in Progress	28,276.67	28,276.67
Group : [2020.0]		Trade Payables	
Subgroup : None			
20000	AP - Trade	(23,095.47)	(25,823.05)
Subtotal : None		(23,095.47)	(25,823.05)
Total [2020.0]	Trade Payables	(23,095.47)	(25,823.05)
Group : [2030.0]		Accrued Expenses	
Subgroup : None			
20020	AP - General Accruals	(2,250.00)	0.00
21020	Accrued Interest - Third Party	(27,431.01)	(32,673.19)

21035	Accrued Property Insurance	(4,536.01)	(2,763.94)	
Subtotal : None		(34,217.02)	(35,437.13)	
Total [2030.0]	Accrued Expenses	(34,217.02)	(35,437.13)	
Group : [2110.0]	Notes Payable: Officer, Owner, or Related Parties			
Subgroup : None				
20030	AP - Related Party	(630,750.85)	(800,793.21)	
Subtotal : None		(630,750.85)	(800,793.21)	
Total [2110.0]	Notes Payable: Officer, Owner, or Related Parties	(630,750.85)	(800,793.21)	
Group : [2120.0]	Notes Payable: Subsidiaries and Affiliates			
Subgroup : None				
23000	Due to / from Affiliates	(367,557.82)	(367,557.82)	
Subtotal : None		(367,557.82)	(367,557.82)	
Total [2120.0]	Notes Payable: Subsidiaries and Affiliates	(367,557.82)	(367,557.82)	
Group : [2130.0]	Notes Payable: Banks			
Subgroup : None				
25150	Loan Payable - Current Portion	(19,579.00)	0.00	
Subtotal : None		(19,579.00)	0.00	
Total [2130.0]	Notes Payable: Banks	(19,579.00)	0.00	
Group : [2160.0]	Long Term Debt-Current Portion			
Subgroup : None				
25650	Loan Payable - Long Term	(1,004,041.62)	0.00	
Subtotal : None		(1,004,041.62)	0.00	
Total [2160.0]	Long Term Debt-Current Portion	(1,004,041.62)	0.00	
Group : [2310.0]	Mortgages			
Subgroup : None				
25145	Mortgage Payable - Current Portion	(263,012.00)	(349,302.20)	
25645	Mortgage Payable - Long Term Portion	(13,155,722.18)	(12,097,628.90)	
Subtotal : None		(13,418,734.18)	(12,446,931.10)	
Total [2310.0]	Mortgages	(13,418,734.18)	(12,446,931.10)	(971,803.08)
Group : [2650.0]	Retained Earnings (Corp)			
Subgroup : None				
30035	Equity Transfer	3,469,790.23	3,469,790.23	
30060	Retained Earnings	2,165,685.46	2,446,100.07	
Subtotal : None		5,635,475.69	5,915,890.30	
Total [2650.0]	Retained Earnings (Corp)	5,635,475.69	5,915,890.30	
Group : [3510.1]	Rental Income: Nursing Facility			
Subgroup : None				
46005	Rental Income - Related Party	(1,016,173.01)	(1,294,170.32)	
Subtotal : None		(1,016,173.01)	(1,294,170.32)	
Total [3510.1]	Rental Income: Nursing Facility	(1,016,173.01)	(1,294,170.32)	
Group : [3530.0]	Other Income			
Subgroup : None				
87500	Interest Income	(873.73)	(328.21)	
Subtotal : None		(873.73)	(328.21)	
Total [3530.0]	Other Income	(873.73)	(328.21)	
Group : [9540.0]	Taxes, Real Estate			
Subgroup : None				
63400	Real Estate Tax Expense - Third Party	95,642.23	107,245.28	
Subtotal : None		95,642.23	107,245.28	
Total [9540.0]	Taxes, Real Estate	95,642.23	107,245.28	
Group : [9545.1]	Long-Term Interst: Nursing Facilities			
Subgroup : None				
86055	Amortization - Deferred Financing Cost	254,403.01	10,251.00	
87010	Interest Expense - Mortgages	1,334,488.67	396,992.94	
Subtotal : None		1,588,891.68	407,243.94	
Total [9545.1]	Long-Term Interst: Nursing Facilities	1,588,891.68	407,243.94	
Group : [9550.0]	Building Depreciation			
Subgroup : None				
85210	Depreciation - Building	146,462.85	144,507.08	
Subtotal : None		146,462.85	144,507.08	
Total [9550.0]	Building Depreciation	146,462.85	144,507.08	
Group : [9560.8]	Building Improvement Depreciation			
Subgroup : None				
85205	Depreciation - Land Improvements	60,779.98	60,779.98	

85215	Depreciation - Building Improvements	62,316.20	68,049.93
85225	Depreciation - Flooring & Renovations	14,542.93	14,542.93
Subtotal : None		137,639.11	143,372.84
Total [9560.8]	Building Improvement Depreciation	137,639.11	143,372.84
Group : [9570.0]	Equipment Depreciation		
Subgroup : None			
85230	Depreciation - Furniture & Fixtures	22,987.55	23,273.12
85240	Depreciation - Movable	75,223.72	77,712.12
85241	Depreciation - Fixed	23,989.85	29,752.72
85250	Depreciation - Computer Hardware	4,800.07	4,350.62
Subtotal : None		127,001.19	135,088.58
Total [9570.0]	Equipment Depreciation	127,001.19	135,088.58
Group : [9580.0]	Insurance- Building, Building Improvement, and Equipment		
Subgroup : None			
63271	Property Insurance - Third Party	14,522.34	10,500.49
Subtotal : None		14,522.34	10,500.49
Total [9580.0]	Insurance- Building, Building Improvement, and Equipment	14,522.34	10,500.49
Group : [9502.5]	Other Operating Expenses		
Subgroup : None			
63065	Accounting	10,510.00	2,526.33
63275	Other Insurance Expense	76,372.12	63,230.38
63415	Annual Report Fees	0.00	369.00
Subtotal : None		86,882.12	66,125.71
Total [9502.5]	Other Operating Expenses	86,882.12	66,125.71
	NET (INCOME) LOSS	1,179,994.78	(280,414.61)
	Sum of Account Groups	0.00	0.00

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