

Client: **A443489 - 750 Woburn Street Operating Company, LLC-Wilmington**
Engagement: **MD 2022 - Care One at Wilmington**
Period Ending: **12/31/2022**
Trial Balance: **M:::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	14,388.76	20,846.26
Subtotal : None		14,388.76	20,846.26
Total [1025.0]	Cash & Equivalents	14,388.76	20,846.26
Group : [1180.0]	Loans Receivable: Affiliates/Related Parties		
Subgroup : None			
12550	Other Receivable - Related Party	88,684.57	88,684.57
Subtotal : None		88,684.57	88,684.57
Total [1180.0]	Loans Receivable: Affiliates/Related Parties	88,684.57	88,684.57
Group : [1280.0]	Prepaid Expenses: Prepaid Insurance		
Subgroup : None			
13010	Prepaid Property Insurance	7,946.81	6,091.98
13040	Prepaid Other Insurance	8,527.53	8,841.24
Subtotal : None		16,474.34	14,933.22
Total [1280.0]	Prepaid Expenses: Prepaid Insurance	16,474.34	14,933.22
Group : [1300.0]	Prepaid Expenses: Other Prepaid Expenses		
Subgroup : None			
13090	Prepaid Real Estate Taxes	0.00	0.01
Subtotal : None		0.00	0.01
Total [1300.0]	Prepaid Expenses: Other Prepaid Expenses	0.00	0.01
Group : [1311.0]	Other Current Assets		
Subgroup : None			
10230	Escrows - Real Estate Tax	36,753.18	27,485.19
10240	Escrows - Property Insurance	15,632.04	6,092.04
10250	Escrows - Repair & Replacement Costs	630,511.13	498,100.54
10260	Escrows - PMI	39,721.14	35,280.67
15116	ARF Clearing	12,557.44	12,557.44
Subtotal : None		735,174.93	579,515.88
Total [1311.0]	Other Current Assets	735,174.93	579,515.88
Group : [1511.1]	Land: Cost		
Subgroup : None			
15100	Land	1,384,000.00	1,384,000.00
Subtotal : None		1,384,000.00	1,384,000.00
Total [1511.1]	Land: Cost	1,384,000.00	1,384,000.00
Group : [1521.1]	Building: Cost		
Subgroup : None			
15110	Building	3,229,020.00	3,229,020.00
Subtotal : None		3,229,020.00	3,229,020.00
Total [1521.1]	Building: Cost	3,229,020.00	3,229,020.00
Group : [1522.2]	Building: Accum. Depr.		
Subgroup : None			
15210	Accum Depr - Building	(1,755,779.60)	(1,675,054.10)
Subtotal : None		(1,755,779.60)	(1,675,054.10)
Total [1522.2]	Building: Accum. Depr.	(1,755,779.60)	(1,675,054.10)

Group : [1611.1]	Building Improvements: Cost		
Subgroup : None			
15115	Building Improvements	3,268,429.48	3,247,909.47
15125	Flooring & Renovations	381,620.54	381,620.54
Subtotal : None		3,650,050.02	3,629,530.01
Total [1611.1]	Building Improvements: Cost	3,650,050.02	3,629,530.01
			20,520.01
Group : [1612.2]	Building Improvements: Accum. Depr.		
Subgroup : None			
15215	Accum Depr - Building Improvements	(1,144,886.68)	(1,014,288.50)
15225	Accum Depr - Flooring & Renovations	(205,536.09)	(180,094.77)
Subtotal : None		(1,350,422.77)	(1,194,383.27)
Total [1612.2]	Building Improvements: Accum. Depr.	(1,350,422.77)	(1,194,383.27)
Group : [1631.1]	Other Improvements: Cost		
Subgroup : None			
15105	Land Improvements	957,160.00	957,160.00
Subtotal : None		957,160.00	957,160.00
Total [1631.1]	Other Improvements: Cost	957,160.00	957,160.00
Group : [1632.2]	Other Improvements: Accum. Depr.		
Subgroup : None			
15205	Accum Depr - Land Improvements	(388,181.43)	(324,370.78)
Subtotal : None		(388,181.43)	(324,370.78)
Total [1632.2]	Other Improvements: Accum. Depr.	(388,181.43)	(324,370.78)
Group : [1651.1]	Equipment: Cost		
Subgroup : None			
15130	Furniture & Fixtures	469,865.79	469,865.79
15140	Equipment - Movable	551,984.89	551,984.89
15141	Equipment - Fixed	795,365.72	795,365.72
15150	Computer Hardware	173,151.17	173,151.17
Subtotal : None		1,990,367.57	1,990,367.57
Total [1651.1]	Equipment: Cost	1,990,367.57	1,990,367.57
			0.00
Group : [1652.2]	Equipment: Accum. Depr.		
Subgroup : None			
15230	Accum Depr - Furniture & Fixtures	(431,638.19)	(416,734.16)
15240	Accum Depr - Equipment - Movable	(327,360.30)	(280,739.97)
15241	Accum Depr - Equipment - Fixed	(735,346.67)	(685,071.45)
15250	Accum Depr - Computer Hardware	(167,387.58)	(162,437.54)
Subtotal : None		(1,661,732.74)	(1,544,983.12)
Total [1652.2]	Equipment: Accum. Depr.	(1,661,732.74)	(1,544,983.12)
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	304,743.98	327,113.98
Subtotal : None		304,743.98	327,113.98
Total [1975.1]	Mortgage Acquisition Costs	304,743.98	327,113.98

Group : [1975.2]	Accumulated Amort. of Mort. Acq. Costs		
Subgroup : None			
16055	Accum Amort - Financing Cost	(83,579.99)	(94,925.84)
Subtotal : None		(83,579.99)	(94,925.84)
Total [1975.2]	Accumulated Amort. of Mort. Acq. Co	(83,579.99)	(94,925.84)
Group : [2020.0]	Trade Payables		
Subgroup : None			
20000	AP - Trade	(4,500.00)	(2,743.67)
Subtotal : None		(4,500.00)	(2,743.67)
Total [2020.0]	Trade Payables	(4,500.00)	(2,743.67)
Group : [2030.0]	Accrued Expenses		
Subgroup : None			
20020	AP - General Accruals	(2,250.00)	0.00
21020	Accrued Interest - Third Party	(22,819.08)	(23,517.73)
21035	Accrued Property Insurance	(3,996.89)	(3,059.39)
Subtotal : None		(29,065.97)	(26,577.12)
Total [2030.0]	Accrued Expenses	(29,065.97)	(26,577.12)
Group : [2110.0]	Notes Payable: Officer, Owner, or Related Parties		
Subgroup : None			
20030	AP - Related Party	(1,775,289.30)	(1,912,797.91)
Subtotal : None		(1,775,289.30)	(1,912,797.91)
Total [2110.0]	Notes Payable: Officer, Owner, or Rel	(1,775,289.30)	(1,912,797.91)
Group : [2120.0]	Notes Payable: Subsidiaries and Affiliates		
Subgroup : None			
23000	Due to / from Affiliates	(158,365.92)	(158,365.92)
Subtotal : None		(158,365.92)	(158,365.92)
Total [2120.0]	Notes Payable: Subsidiaries and Affili	(158,365.92)	(158,365.92)
Group : [2310.0]	Mortgages		
Subgroup : None			
25145	Mortgage Payable - Current Portion	(319,453.00)	(309,872.00)
25645	Mortgage Payable - Long Term Portion	(9,822,359.31)	(10,142,893.16)
Subtotal : None		(10,141,812.31)	(10,452,765.16)
Total [2310.0]	Mortgages	(10,141,812.31)	(10,452,765.16)
Group : [2650.0]	Retained Earnings (Corp)		
Subgroup : None			
30035	Equity Transfer	3,668,616.28	3,668,616.28
30060	Retained Earnings	1,497,179.11	1,701,808.19
Subtotal : None		5,165,795.39	5,370,424.47
Total [2650.0]	Retained Earnings (Corp)	5,165,795.39	5,370,424.47
Group : [3510.1]	Rental Income: Nursing Facility		
Subgroup : None			
46005	Rental Income - Related Party	(1,070,949.12)	(1,097,718.03)
Subtotal : None		(1,070,949.12)	(1,097,718.03)
Total [3510.1]	Rental Income: Nursing Facility	(1,070,949.12)	(1,097,718.03)
Group : [3530.0]	Other Income		
Subgroup : None			
87500	Interest Income	(776.33)	(537.23)
Subtotal : None		(776.33)	(537.23)
Total [3530.0]	Other Income	(776.33)	(537.23)
Group : [9540.0]	Taxes, Real Estate		
Subgroup : None			

310,952.85

63400	Real Estate Tax Expense - Third Party	102,522.22	108,894.55
Subtotal : None		102,522.22	108,894.55
Total [9540.0]	Taxes, Real Estate	102,522.22	108,894.55
Group : [9545.1]	Long-Term Interst: Nursing Facilities		
Subgroup : None			
86055	Amortization - Deferred Financing Cost	11,024.15	8,712.12
87010	Interest Expense - Mortgages	277,696.70	285,988.56
Subtotal : None		288,720.85	294,700.68
Total [9545.1]	Long-Term Interst: Nursing Facilities	288,720.85	294,700.68
Group : [9550.0]	Building Depreciation		
Subgroup : None			
85210	Depreciation - Building	80,725.50	80,725.50
Subtotal : None		80,725.50	80,725.50
Total [9550.0]	Building Depreciation	80,725.50	80,725.50
Group : [9560.8]	Building Improvement Depreciation		
Subgroup : None			
85205	Depreciation - Land Improvements	63,810.65	63,810.65
85215	Depreciation - Building Improvements	130,598.18	129,910.57
85225	Depreciation - Flooring & Renovations	25,441.32	25,441.32
Subtotal : None		219,850.15	219,162.54
Total [9560.8]	Building Improvement Depreciation	219,850.15	219,162.54
Group : [9570.0]	Equipment Depreciation		
Subgroup : None			
85230	Depreciation - Furniture & Fixtures	14,904.03	14,904.03
85240	Depreciation - Movable	46,620.33	48,350.29
85241	Depreciation - Fixed	50,275.22	53,965.86
85250	Depreciation - Computer Hardware	4,950.04	6,325.79
Subtotal : None		116,749.62	123,545.97
Total [9570.0]	Equipment Depreciation	116,749.62	123,545.97
Group : [9580.0]	Insurance- Building, Building Improvement, and Equipment		
Subgroup : None			
63271	Property Insurance - Third Party	14,038.74	10,807.39
Subtotal : None		14,038.74	10,807.39
Total [9580.0]	Insurance- Building, Building Improv	14,038.74	10,807.39
Group : [9502.5]	Other Operating Expenses		
Subgroup : None			
63065	Accounting	10,510.00	2,526.32
63275	Other Insurance Expense	51,478.84	52,894.23
63415	Annual Report Fees	0.00	369.00
Subtotal : None		61,988.84	55,789.55
Total [9502.5]	Other Operating Expenses	61,988.84	55,789.55
	NET (INCOME) LOSS	(187,129.53)	(204,629.08)
	Sum of Account Groups	(0.00)	0.00

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