

Client: **A443222 - We Do Care, Inc.**
Engagement: **MDMC 2022 - We Do Care, Inc.**
Period Ending: **12/31/2022**
Trial Balance: **T03 - Nevins TB**
Workpaper: **T:::02 - MCD REA-CR 2 Nevins Groupings Report**

Account	Description	MCAID 12/31/2022	1st PP-FINAL 12/31/2021	
Group : [1025.0] Cash & Equivalents				
Subgroup : None				
1011	Cash-Operating	14,101.40	11,052.49	
1012	Cash-Escrow	32,924.88	33,650.00	
Subtotal : None		47,026.28	44,702.49	
Total [1025.0] Cash & Equivalents		47,026.28	44,702.49	
Group : [1511.1] Land: Cost				
Subgroup : None				
1511	Land	156,400.00	156,400.00	
Subtotal : None		156,400.00	156,400.00	
Total [1511.1] Land: Cost		156,400.00	156,400.00	
Group : [1521.1] Building: Cost				
Subgroup : None				
1521	Building	5,804,977.53	5,843,767.53	
Subtotal : None		5,804,977.53	5,843,767.53	
Total [1521.1] Building: Cost		5,804,977.53	5,843,767.53	(38,790.00)
Group : [1522.2] Building: Accum. Depr.				
Subgroup : None				
1522	AD-Building	(276,726.00)	(131,602.00)	
Subtotal : None		(276,726.00)	(131,602.00)	
Total [1522.2] Building: Accum. Depr.		(276,726.00)	(131,602.00)	(145,124.00)
Group : [1631.1] Other Improvements: Cost				
Subgroup : None				
1512	Land Improvements	174,757.30	174,757.30	
Subtotal : None		174,757.30	174,757.30	
Total [1631.1] Other Improvements: Cost		174,757.30	174,757.30	
Group : [1632.2] Other Improvements: Accum. Depr.				
Subgroup : None				
1513	AD - Land Improvements	(13,107.00)	(4,369.00)	
Subtotal : None		(13,107.00)	(4,369.00)	
Total [1632.2] Other Improvements: Accum. Depr.		(13,107.00)	(4,369.00)	(8,738.00)
Group : [1651.1] Equipment: Cost				
Subgroup : None				
1651	Equipment	113,491.50	113,491.50	
Subtotal : None		113,491.50	113,491.50	
Total [1651.1] Equipment: Cost		113,491.50	113,491.50	
Group : [1652.2] Equipment: Accum. Depr.				
Subgroup : None				
1652	AD-Equipment	(17,024.00)	(5,675.00)	
Subtotal : None		(17,024.00)	(5,675.00)	
Total [1652.2] Equipment: Accum. Depr.		(17,024.00)	(5,675.00)	(11,349.00) 62500 1.00% 6,249,626.33
Group : [1975.1] Mortgage Acquisition Costs				
Subgroup : None				
1810	MAC	81,034.00	81,034.00	
Subtotal : None		81,034.00	81,034.00	
Total [1975.1] Mortgage Acquisition Costs		81,034.00	81,034.00	
Group : [1975.2] Accumulated Amort. of Mort. Acq. Costs				
Subgroup : None				
1811	Reserve-MAC	(81,034.00)	(67,234.00)	
Subtotal : None		(81,034.00)	(67,234.00)	
Total [1975.2] Accumulated Amort. of Mort. Acq. Costs		(81,034.00)	(67,234.00)	
Group : [2110.0] Notes Payable: Officer, Owner, or Related Parties				
Subgroup : None				
2111	Due Trustee	(966,378.20)	(965,878.20)	
2130	Winter St ALF	7,612.74	7,612.74	
Subtotal : None		(958,765.46)	(958,265.46)	
Total [2110.0] Notes Payable: Officer, Owner, or Related Parties		(958,765.46)	(958,265.46)	
Group : [2230.0] Other Current Liabilities				
Subgroup : None				
2039	Resident Security Deposits	(6,915.50)	(7,425.00)	

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Account	Description	MCAID 12/31/2022	1st PP-FINAL 12/31/2021	
Subtotal : None		(6,915.50)	(7,425.00)	
Total [2230.0] Other Current Liabilities		(6,915.50)	(7,425.00)	
Group : [2310.0] Mortgages				
Subgroup : None				
2310 First Mortgage		(5,309,734.29)	(5,400,000.00)	
Subtotal : None		(5,309,734.29)	(5,400,000.00)	
Total [2310.0] Mortgages		(5,309,734.29)	(5,400,000.00)	(90,265.71)
Group : [2520.0] Capital (Sole or Part)				
Subgroup : None				
2650 Retained Earnings		199,207.64	35,198.40	
Subtotal : None		199,207.64	35,198.40	
Total [2520.0] Capital (Sole or Part)		199,207.64	35,198.40	
Group : [3510.1] Rental Income: Nurisng Facilities				
Subgroup : None				
3050 Parking Income		(55,595.00)	(10,650.00)	
Subtotal : None		(55,595.00)	(10,650.00)	
Total [3510.1] Rental Income: Nurisng Facilities		(55,595.00)	(10,650.00)	
Group : [3520.0] Other Rental Income				
Subgroup : None				
3000 Rental Income		(383,687.61)	(192,479.70)	
Subtotal : None		(383,687.61)	(192,479.70)	
Total [3520.0] Other Rental Income		(383,687.61)	(192,479.70)	
Group : [9540.0] Taxes, Real Estate				
Subgroup : None				
4510 Real Estate Taxes		43,601.72	17,582.92	
Subtotal : None		43,601.72	17,582.92	436.0172
Total [9540.0] Taxes, Real Estate		43,601.72	17,582.92	
Group : [9545.1] Long Term Interest: Nursing Facilities				
Subgroup : None				
4520 Interest-1st Mortgage		198,820.29	78,711.14	
4528 Amortization-MAC		13,800.00	29,294.00	
Subtotal : None		212,620.29	108,005.14	
Total [9545.1] Long Term Interest: Nursing Facilities		212,620.29	108,005.14	
Group : [9550.0] Building Depreciation				
Subgroup : None				
4540 Depreciation		165,211.00	82,606.00	
Subtotal : None		165,211.00	82,606.00	
Total [9550.0] Building Depreciation		165,211.00	82,606.00	
Group : [9580.0] Insurance- Building, Building Improvement, and Equipment				
Subgroup : None				
4420 Insurance-Building		12,889.50	19,379.69	
Subtotal : None		12,889.50	19,379.69	
Total [9580.0] Insurance- Building, Building Improvement, and Equipment		12,889.50	19,379.69	
Group : [9502.5] Other Operating Expenses				
Subgroup : None				
4151 Data Processing		591.79	190.00	
4160 Mgt Fee		33,308.00	51,216.00	
4250 Office Supplies		5,050.01	2,402.67	
4256 Bank Fees		58.00	3,950.32	
4261 Telephone		2,205.67	1,789.31	
4301 License & Dues		0.00	100.00	
4360 Accounting		1,268.40	741.83	
Subtotal : None		42,481.87	60,390.13	
Total [9502.5] Other Operating Expenses		42,481.87	60,390.13	
Group : [9502.4] Utilities & Plant Operations Expenses				
Subgroup : None				
5110 Purchased Service - Plant		28,363.87	14,051.37	
5115 Plant Supplies		472.81	8,293.32	
5116 Alarm Service		0.00	1,599.36	
5121 Electricity		17,668.89	16,441.01	
5122 Water		2,384.66	0.00	
Subtotal : None		48,890.23	40,385.06	

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Account	Description	MCAID	1st PP-FINAL
		12/31/2022	12/31/2021
Total [9502.4] Utilities & Plant Operations Expenses		<u>48,890.23</u>	<u>40,385.06</u>
Sum of Account Groups		0.00	0.00
Net (Income) Loss		86,412.00	125,219.24

Tickmarks

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