

Client: **A350698 - Craneville Place**  
Engagement: **MDMC 2022 - Craneville Place**  
Period Ending: **12/31/2022**  
Trial Balance: **T-02 - Realty TB**  
Workpaper: **T:::02 - HCF-2 MCD Groupings Report**

Account	Description	CAID CP 12/31/2022	CAID PP-1 12/31/2021
<b>Group : [1130.0] Rent Receivable</b>			
<b>Subgroup : None</b>			
11115-000	Tenant Receivables-Unbilled Recoveries	24,504.04	8,157.71
11320-000	SL Rent Receivable	14,232.56	172,034.40
11325-000	SL Rent Receivable-Concession	0.00	24,210.62
<b>Subtotal : None</b>		<b>38,736.60</b>	<b>204,402.73</b>
<b>Total [1130.0] Rent Receivable</b>		<b>38,736.60</b>	<b>204,402.73</b>
<b>Group : [1180.0] Loans Receivable: Affiliates/Related Parties</b>			
<b>Subgroup : None</b>			
13120-000	Due To/From-Other	(0.28)	(0.28)
<b>Subtotal : None</b>		<b>(0.28)</b>	<b>(0.28)</b>
<b>Total [1180.0] Loans Receivable: Affiliates/Related Parties</b>		<b>(0.28)</b>	<b>(0.28)</b>
<b>Group : [1280.0] Prepaid Expenses: Prepaid Insurance</b>			
<b>Subgroup : None</b>			
17102-000	Prepaid Ins-Property	11,585.74	0.00
17130-000	Prepaid Tax-Property	0.02	0.00
<b>Subtotal : None</b>		<b>11,585.76</b>	<b>0.00</b>
<b>Total [1280.0] Prepaid Expenses: Prepaid Insurance</b>		<b>11,585.76</b>	<b>0.00</b>
<b>Group : [1511.1] Land: Cost</b>			
<b>Subgroup : None</b>			
16205-000	Land	91,064.63	2,017,906.56
<b>Subtotal : None</b>		<b>91,064.63</b>	<b>2,017,906.56</b>
<b>Total [1511.1] Land: Cost</b>		<b>91,064.63</b>	<b>2,017,906.56</b>
<b>Group : [1521.1] Building: Cost</b>			
<b>Subgroup : None</b>			
16405-000	Buildings	1,709,987.54	2,894,797.89
<b>Subtotal : None</b>		<b>1,709,987.54</b>	<b>2,894,797.89</b>
<b>Total [1521.1] Building: Cost</b>		<b>1,709,987.54</b>	<b>2,894,797.89</b>
<b>Group : [1522.2] Building: Accum. Depr.</b>			
<b>Subgroup : None</b>			
158015	A/D - Building	(31,338.00)	(31,338.00)
16450-100	Acum Depr-Building	(45,124.71)	(361,540.67)
<b>Subtotal : None</b>		<b>(76,462.71)</b>	<b>(392,878.67)</b>
<b>Total [1522.2] Building: Accum. Depr.</b>		<b>(76,462.71)</b>	<b>(392,878.67)</b>
<b>Group : [1611.1] Building Improvements: Cost</b>			
<b>Subgroup : None</b>			
16305-000	Site Improvements	26,764.57	74,043.04
<b>Subtotal : None</b>		<b>26,764.57</b>	<b>74,043.04</b>
<b>Total [1611.1] Building Improvements: Cost</b>		<b>26,764.57</b>	<b>74,043.04</b>
<b>Group : [1612.2] Building Improvements: Accum. Depr.</b>			
<b>Subgroup : None</b>			
158023	A/D Site Improvements - FAS141	(2,959.00)	(2,959.00)
16320-100	Accum Depr-Site Improvements	(2,667.32)	(46,057.94)
<b>Subtotal : None</b>		<b>(5,626.32)</b>	<b>(49,016.94)</b>

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		12/31/2022	12/31/2021
<b>Total [1612.2] Building Improvements: Accum. Depr.</b>		<b>(5,626.32)</b>	<b>(49,016.94)</b>
<b>Group : [1631.1] Other Improvements: Cost</b>			
<b>Subgroup : None</b>			
16705-000 Tenant Improvements		80,950.27	85,147.68
<b>Subtotal : None</b>		<b>80,950.27</b>	<b>85,147.68</b>
<b>Total [1631.1] Other Improvements: Cost</b>		<b>80,950.27</b>	<b>85,147.68</b>
<b>Group : [1632.2] Other Improvements: Accum. Depr.</b>			
<b>Subgroup : None</b>			
16730-100 Accum Depr-Tenant Improvements		(11,309.18)	(1,798.89)
<b>Subtotal : None</b>		<b>(11,309.18)</b>	<b>(1,798.89)</b>
<b>Total [1632.2] Other Improvements: Accum. Depr.</b>		<b>(11,309.18)</b>	<b>(1,798.89)</b>
<b>Group : [1979.0] Construction in Progress</b>			
<b>Subgroup : None</b>			
18292-200 NS-HC Certificate of Need		4,350.87	0.00
<b>Subtotal : None</b>		<b>4,350.87</b>	<b>0.00</b>
<b>Total [1979.0] Construction in Progress</b>		<b>4,350.87</b>	<b>0.00</b>
<b>Group : [1985.0] Other Deferred Charges &amp; Other Non-Current Assets</b>			
<b>Subgroup : None</b>			
11330-135 Allowance-Straight-Line Rent-Writeoffs		0.00	(159,865.82)
18225-000 Above Market Lease Value		65,853.31	0.00
18235-000 In-Place Lease Value		69,712.95	0.00
18235-200 Intangible Asset-Lease Orig Costs PPA		2,871.07	0.00
18282-105 Accum Amort-Above Market Lease Value-Add		(9,200.06)	0.00
18285-105 Accum Amort-In-Place Lease Value		(9,739.22)	0.00
18310-110 Leasing Costs-New Comm		0.00	104,534.41
18335-105 Accum Amort-Lease Commissions		(401.09)	(43,733.81)
<b>Subtotal : None</b>		<b>119,096.96</b>	<b>(99,065.22)</b>
<b>Total [1985.0] Other Deferred Charges &amp; Other Non-Current Assets</b>		<b>119,096.96</b>	<b>(99,065.22)</b>
<b>Group : [2030.0] Accrued Expenses</b>			
<b>Subgroup : None</b>			
21470-000 Accrued Exp-Property Insurance		0.00	(2,302.62)
21490-000 Accrued Exp-Real Estate Tax		683.13	0.00
<b>Subtotal : None</b>		<b>683.13</b>	<b>(2,302.62)</b>
<b>Total [2030.0] Accrued Expenses</b>		<b>683.13</b>	<b>(2,302.62)</b>
<b>Group : [2230.0] Other Current Liabilities</b>			
<b>Subgroup : None</b>			
24330-000 Replacement Reserve		(328,952.17)	(222,152.17)
26145-000 Def Revenue		(69,557.30)	(83,948.42)
<b>Subtotal : None</b>		<b>(398,509.47)</b>	<b>(306,100.59)</b>
<b>Total [2230.0] Other Current Liabilities</b>		<b>(398,509.47)</b>	<b>(306,100.59)</b>
<b>Group : [2310.0] Mortgages</b>			
<b>Subgroup : None</b>			
27505-140 Notes Payable-3rd Party-Adv		(4,592,894.00)	(4,592,894.00)
<b>Subtotal : None</b>		<b>(4,592,894.00)</b>	<b>(4,592,894.00)</b>
<b>Total [2310.0] Mortgages</b>		<b>(4,592,894.00)</b>	<b>(4,592,894.00)</b>

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Account	Description	CAID CP 12/31/2022	CAID PP-1 12/31/2021
<b>Group : [2520.0] Capital (Sole or Part or LLC)</b>			
<b>Subgroup : None</b>			
33005-888	Member's Equity-Contributions-Elim	0.00	(6,962,044.03) x
33008-888	Member Equity-PPA Step Up-Elim	2,840,073.42	(454,776.15) x
33010-888	Member Equity-Distribution-Elim	0.00	(4,648.36) x
33615-200	Elimination	261,946.53	7,516,906.85
390000	Retained Earnings - Auto	34,297.00	34,297.00 x
39020-000	Current Period Retained Earnings	21,670.16	0.00
39025-000	Prior Period Retained Earnings	0.00	187,646.55
<b>Subtotal : None</b>		<b>3,157,987.11</b>	<b>317,381.86</b>
<b>Total [2520.0] Capital (Sole or Part or LLC)</b>		<b>3,157,987.11</b>	<b>317,381.86</b>
<b>Group : [3510.1] Rental Income: Nursing Facility</b>			
<b>Subgroup : None</b>			
43010-000	Rental Inc-Base Rent	(223,902.94)	(218,889.50)
43023-000	Rental Inc-Incentive Amortization	(14,391.12)	(1,199.26)
43070-000	Rental Inc-Straight Line Rent-CFFO	(16,174.76)	(17,060.70)
43090-000	Rental Inc-Above Market Revenue-CFFO	9,200.06	0.00
<b>Subtotal : None</b>		<b>(245,268.76)</b>	<b>(237,149.46)</b>
<b>Total [3510.1] Rental Income: Nursing Facility</b>		<b>(245,268.76)</b>	<b>(237,149.46)</b>
<b>Group : [3530.0] Other Income</b>			
<b>Subgroup : None</b>			
44010-000	Property-Tax Escalation	(51,431.88)	(51,431.88)
44010-002	Property-Tax Over/Under Billed	1,317.01	(2,717.67)
53075-000	Prop Oper Exp-Prop Taxes	49,557.79	55,657.55
<b>Subtotal : None</b>		<b>(557.08)</b>	<b>1,508.00</b>
<b>Total [3530.0] Other Income</b>		<b>(557.08)</b>	<b>1,508.00</b>
<b>Group : [9550.0] Building Depreciation</b>			
<b>Subgroup : None</b>			
55110-165	Invest Depre-Buildings-FFO	57,173.49	72,292.68
<b>Subtotal : None</b>		<b>57,173.49</b>	<b>72,292.68</b>
<b>Total [9550.0] Building Depreciation</b>		<b>57,173.49</b>	<b>72,292.68</b>
<b>Group : [9560.8] Building Improvement Depreciation</b>			
<b>Subgroup : None</b>			
55120-165	Invest Depre-Site Improvements-FFO	4,200.75	9,200.64
55125-165	Invest Depre-Tenant Improvements-FFO	13,707.70	1,798.89
<b>Subtotal : None</b>		<b>17,908.45</b>	<b>10,999.53</b>
<b>Total [9560.8] Building Improvement Depreciation</b>		<b>17,908.45</b>	<b>10,999.53</b>
<b>Group : [9580.0] Insurance- Building, Building Improvement, and Equipment</b>			
<b>Subgroup : None</b>			
44025-000	Property-Insurance Income	(6,598.68)	(6,598.68)
44025-002	Property-Insurance Over/Under Billed	(16,898.32)	(5,440.04)
59210-000	Prop Oper Exp-Insurance-Property & Casualty	23,497.00	12,069.14
59215-000	Prop Oper Exp-Insurance-Liability Insurance	0.00	(17.32)
59220-000	Prop Oper Exp-Insurance-Umbrella Insurance	0.00	(13.10)
<b>Subtotal : None</b>		<b>0.00</b>	<b>(0.00)</b>
<b>Total [9580.0] Insurance- Building, Building Improvement, and Equipment</b>		<b>0.00</b>	<b>(0.00)</b>

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Account	Description	CAID CP 12/31/2022	CAID PP-1 12/31/2021
<b>Group : [9502.5] Other Variable Expenses Reported</b>			
<b>Subgroup : None</b>			
51050-000	Invest Exp-Other	2,448.46	0.00
53075-001	Prop Oper Exp-Prop Taxes-Prior Year	0.00	(9,920.74)
53075-005	Prop Oper Exp-Prop Taxes-Consulting Svc Fee	0.00	425.00
55155-165	Invest Amort-In-Place Lease-FFO	9,739.22	0.00
55160-000	Invest Amort-Tenant Leasing Costs-FFO	2,150.74	10,497.90
59295-000	Prop Oper Exp-Insurance-Other	0.00	1,724.54
<b>Subtotal : None</b>		<b>14,338.42</b>	<b>2,726.70</b>
<b>Total [9502.5] Other Variable Expenses Reported</b>		<b>14,338.42</b>	<b>2,726.70</b>
<b>Sum of Account Groups</b>		<b>0.00</b>	<b>0.00</b>
<b>Net (Income) Loss</b>		<b>(156,405.48)</b>	<b>(149,622.55)</b>

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