

Client: **A154299 - Broadreach of Chatham, Inc.**  
Engagement: **MDMC 2022 - Broad Reach of Chatham, Inc.**  
Period Ending: **12/31/2022**  
Trial Balance: **T-02 - Realty TB**  
Workpaper: **T:::02 - REA-CR MCD Groupings Report**

Account	Description	CAID	PP-1	
		12/31/2022	12/31/2021	
<b>Group : [1025.0] Cash: Checking Account</b>				
<b>Subgroup : None</b>				
1030	Co-op Bank of CC - checking	9,144.35	63,359.35	
1035	Co-op Bank of CC - MM	158,774.85	92,007.69	
<b>Subtotal : None</b>		<b>167,919.20</b>	<b>155,367.04</b>	
<b>Total [1025.0] Cash: Checking Account</b>		<b>167,919.20</b>	<b>155,367.04</b>	
<b>Group : [1280.0] Prepaid Expenses: Prepaid Insurance</b>				
<b>Subgroup : None</b>				
1280	Pre-Paid Insurance	170,693.43	181,503.16	
<b>Subtotal : None</b>		<b>170,693.43</b>	<b>181,503.16</b>	
<b>Total [1280.0] Prepaid Expenses: Prepaid Insurance</b>		<b>170,693.43</b>	<b>181,503.16</b>	
<b>Group : [1300.0] Prepaid Expenses: Other Prepaid Expenses</b>				
<b>Subgroup : None</b>				
1301	Prepaid Taxes	7,000.00	5,409.00	
<b>Subtotal : None</b>		<b>7,000.00</b>	<b>5,409.00</b>	
<b>Total [1300.0] Prepaid Expenses: Other Prepaid Expenses</b>		<b>7,000.00</b>	<b>5,409.00</b>	
<b>Group : [1311.0] Other Current Assets</b>				
<b>Subgroup : None</b>				
1051	Escrow for Repairs	0.00	4,996.28	
1054	MIP Escrow	40,167.39	16,910.98	
1061	Escrow for Repairs	4,997.92	0.00	
1062	Escrow-Property Taxes	19,746.74	5,019.33	
1065	Escrow-Replacement Reserves	95,354.26	87,013.47	
1067	Escrow-Insurance (Prop/Liab)	93,249.58	50,297.33	
<b>Subtotal : None</b>		<b>253,515.89</b>	<b>164,237.39</b>	
<b>Total [1311.0] Other Current Assets</b>		<b>253,515.89</b>	<b>164,237.39</b>	
<b>Group : [1511.1] Land: Cost</b>				
<b>Subgroup : None</b>				
1511	Land @ 390 Orleans Road	227,000.00	227,000.00	
<b>Subtotal : None</b>		<b>227,000.00</b>	<b>227,000.00</b>	
<b>Total [1511.1] Land: Cost</b>		<b>227,000.00</b>	<b>227,000.00</b>	
<b>Group : [1521.1] Building: Cost</b>				
<b>Subgroup : None</b>				
1521	Building @ 390 Orleans Road	7,859,782.22	7,859,782.22	
<b>Subtotal : None</b>		<b>7,859,782.22</b>	<b>7,859,782.22</b>	
<b>Total [1521.1] Building: Cost</b>		<b>7,859,782.22</b>	<b>7,859,782.22</b>	
<b>Group : [1522.2] Building: Accum. Depr.</b>				
<b>Subgroup : None</b>				
1522	Accum. Depreciation Building	(5,232,212.00)	(5,035,717.00)	
<b>Subtotal : None</b>		<b>(5,232,212.00)</b>	<b>(5,035,717.00)</b>	
<b>Total [1522.2] Building: Accum. Depr.</b>		<b>(5,232,212.00)</b>	<b>(5,035,717.00)</b>	
<b>Group : [1611.1] Building Improvements: Cost</b>				
<b>Subgroup : None</b>				
1611	Improvements	1,642,499.16	1,584,724.16	
<b>Subtotal : None</b>		<b>1,642,499.16</b>	<b>1,584,724.16</b>	57,775.00
<b>Total [1611.1] Building Improvements: Cost</b>		<b>1,642,499.16</b>	<b>1,584,724.16</b>	
<b>Group : [1612.2] Building Improvements: Accum. Depr.</b>				
<b>Subgroup : None</b>				
1612	Accum Depreciation Improvements	(750,738.31)	(683,321.31)	
<b>Subtotal : None</b>		<b>(750,738.31)</b>	<b>(683,321.31)</b>	(67,417.00)
<b>Total [1612.2] Building Improvements: Accum. Depr.</b>		<b>(750,738.31)</b>	<b>(683,321.31)</b>	
<b>Group : [1651.1] Equipment: Cost</b>				
<b>Subgroup : None</b>				
1651	Equipment	865,922.53	864,409.56	
<b>Subtotal : None</b>		<b>865,922.53</b>	<b>864,409.56</b>	1,512.97
<b>Total [1651.1] Equipment: Cost</b>		<b>865,922.53</b>	<b>864,409.56</b>	
<b>Group : [1652.2] Equipment: Accum. Depr.</b>				
<b>Subgroup : None</b>				
1652	Accum-Depreciation Equipment	(788,079.01)	(764,782.07)	
<b>Subtotal : None</b>		<b>(788,079.01)</b>	<b>(764,782.07)</b>	(23,296.94)
<b>Total [1652.2] Equipment: Accum. Depr.</b>		<b>(788,079.01)</b>	<b>(764,782.07)</b>	
<b>Group : [1975.1] Mortgage Acquisition Costs</b>				
<b>Subgroup : None</b>				
1910	Deferred Finance Fees	290,964.88	290,964.88	
<b>Subtotal : None</b>		<b>290,964.88</b>	<b>290,964.88</b>	
<b>Total [1975.1] Mortgage Acquisition Costs</b>		<b>290,964.88</b>	<b>290,964.88</b>	
<b>Group : [1975.2] Accumulated Amort. of Mort. Acq. Costs</b>				
<b>Subgroup : None</b>				
1912	Amort Deferred Finance Fee	(95,978.00)	(83,763.00)	
<b>Subtotal : None</b>		<b>(95,978.00)</b>	<b>(83,763.00)</b>	
<b>Total [1975.2] Accumulated Amort. of Mort. Acq. Costs</b>		<b>(95,978.00)</b>	<b>(83,763.00)</b>	

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

Account	Description	CAID	PP-1
		12/31/2022	12/31/2021
<b>Group : [2030.0] Accrued Expenses</b>			
<b>Subgroup : None</b>			
2270	Accrued Interest	(17,848.00)	(18,341.00)
<b>Subtotal : None</b>		<b>(17,848.00)</b>	<b>(18,341.00)</b>
<b>Total [2030.0] Accrued Expenses</b>		<b>(17,848.00)</b>	<b>(18,341.00)</b>
<b>Group : [2120.0] Notes Payable: Subsidiaries and Affiliates</b>			
<b>Subgroup : None</b>			
1980	Due To Liberty Commons NH	0.00	(36,000.00)
<b>Subtotal : None</b>		<b>0.00</b>	<b>(36,000.00)</b>
<b>Total [2120.0] Notes Payable: Subsidiaries and Affiliates</b>		<b>0.00</b>	<b>(36,000.00)</b>
<b>Group : [2310.0] Mortgages</b>			
<b>Subgroup : None</b>			
2312	Short Term Mortgage	(225,286.00)	(219,291.00)
2313	Short Term Mortgage Offset	225,286.00	219,291.00
2358	HUD Mortgage	(7,932,481.22)	(8,151,772.16)
<b>Subtotal : None</b>		<b>(7,932,481.22)</b>	<b>(8,151,772.16)</b>
<b>Total [2310.0] Mortgages</b>		<b>(7,932,481.22)</b>	<b>(8,151,772.16)</b>
<b>Group : [2520.0] Capital (Sole or Part)</b>			
<b>Subgroup : None</b>			
2650	Capital	3,440,299.13	3,619,682.00
<b>Subtotal : None</b>		<b>3,440,299.13</b>	<b>3,619,682.00</b>
<b>Total [2520.0] Capital (Sole or Part)</b>		<b>3,440,299.13</b>	<b>3,619,682.00</b>
<b>Group : [2530.0] Proprietor Drawings (Sole)</b>			
<b>Subgroup : None</b>			
2649	Draw Account	229,800.00	271,900.00
<b>Subtotal : None</b>		<b>229,800.00</b>	<b>271,900.00</b>
<b>Total [2530.0] Proprietor Drawings (Sole)</b>		<b>229,800.00</b>	<b>271,900.00</b>
<b>Group : [3510.1] Rental Income - Nursing Facility</b>			
<b>Subgroup : None</b>			
3000	Rental Income from BR Chatham	(1,225,964.57)	(1,270,934.62)
<b>Subtotal : None</b>		<b>(1,225,964.57)</b>	<b>(1,270,934.62)</b>
<b>Total [3510.1] Rental Income - Nursing Facility</b>		<b>(1,225,964.57)</b>	<b>(1,270,934.62)</b>
<b>Group : [3530.0] Other Income</b>			
<b>Subgroup : None</b>			
3010	Interest Income	(268.09)	(128.42)
3020	Other Income	(41.00)	(45.00)
<b>Subtotal : None</b>		<b>(309.09)</b>	<b>(173.42)</b>
<b>Total [3530.0] Other Income</b>		<b>(309.09)</b>	<b>(173.42)</b>
<b>Group : [9540.0] Taxes, Real Estate</b>			
<b>Subgroup : None</b>			
4510	Property	52,478.46	55,763.74
<b>Subtotal : None</b>		<b>52,478.46</b>	<b>55,763.74</b>
<b>Total [9540.0] Taxes, Real Estate</b>		<b>52,478.46</b>	<b>55,763.74</b>
<b>Group : [9545.1] Long Term Interest -Nursing Facility</b>			
<b>Subgroup : None</b>			
4519	Interest Expense	216,904.34	222,751.08
4522	MIP	40,167.39	41,250.41
4590	Deferred FinanceFee	12,215.00	12,342.00
<b>Subtotal : None</b>		<b>269,286.73</b>	<b>276,343.49</b>
<b>Total [9545.1] Long Term Interest -Nursing Facility</b>		<b>269,286.73</b>	<b>276,343.49</b>
<b>Group : [9550.0] Building Depreciation</b>			
<b>Subgroup : None</b>			
4560	Depreciation/Building	196,495.00	196,495.00
<b>Subtotal : None</b>		<b>196,495.00</b>	<b>196,495.00</b>
<b>Total [9550.0] Building Depreciation</b>		<b>196,495.00</b>	<b>196,495.00</b>
<b>Group : [9560.8] Building Improvement Depreciation</b>			
<b>Subgroup : None</b>			
4570	Depreciation/Improvements	67,417.00	64,528.00
<b>Subtotal : None</b>		<b>67,417.00</b>	<b>64,528.00</b>
<b>Total [9560.8] Building Improvement Depreciation</b>		<b>67,417.00</b>	<b>64,528.00</b>
<b>Group : [9570.0] Equipment Depreciation</b>			
<b>Subgroup : None</b>			
4580	Depreciation/Equipment	23,296.94	23,145.85
<b>Subtotal : None</b>		<b>23,296.94</b>	<b>23,145.85</b>
<b>Total [9570.0] Equipment Depreciation</b>		<b>23,296.94</b>	<b>23,145.85</b>
<b>Group : [9580.0] Insurance- Building, Building Improvement, and Equipment</b>			
<b>Subgroup : None</b>			
4550	Liability/Property Insurance	82,773.43	37,572.00
<b>Subtotal : None</b>		<b>82,773.43</b>	<b>37,572.00</b>
<b>Total [9580.0] Insurance- Building, Building Improvement, and Equipment</b>		<b>82,773.43</b>	<b>37,572.00</b>

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Account	Description	CAID	PP-1
		12/31/2022	12/31/2021
<b>Group : [9502.5]</b>	<b>Other Operating Costs</b>		
<b>Subgroup : None</b>			
4250	Bank Service Charges	0.00	30.00
4255	Office Supplies	0.00	0.32
4301	Licenses and Permits	0.00	649.01
4350	Professional Fees	4,525.00	0.00
4360	Accounting	33,662.50	12,585.00
4551	Liability Insurance	134,388.17	122,121.76
8010	Mass income tax	16,284.00	30,591.00
8025	LLC Filing Fee	520.00	0.00
<b>Subtotal : None</b>		<b>189,379.67</b>	<b>165,977.09</b>
<b>Total [9502.5]</b>	<b>Other Operating Costs</b>	<b>189,379.67</b>	<b>165,977.09</b>
<b>Group : [9502.4]</b>	<b>Utilities &amp; Plant Operations Expense</b>		
<b>Subgroup : None</b>			
5110	Building & Grounds	7,086.53	0.00
<b>Subtotal : None</b>		<b>7,086.53</b>	<b>0.00</b>
<b>Total [9502.4]</b>	<b>Utilities &amp; Plant Operations Expense</b>	<b>7,086.53</b>	<b>0.00</b>
	<b>Sum of Account Groups</b>	<b>10,761.47</b>	<b>18,341.00</b>

Tickmarks

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