

Client: **A442571 - Wellman Healthcare Group, Inc.**  
Engagement: **MDMC2022 - Wellman Healthcare Group**  
Period Ending: **12/31/2022**  
Trial Balance: **T::01 - Realty TB**  
Workpaper: **T:05 - MCD REA-CR Groupings Report**

Account	Description	FINAL 12/31/2022	1st PP-FINAL 12/31/2021
<b>Group : [1025.0] Cash &amp; Equivalents</b>			
<b>Subgroup : None</b>			
102325.000	Freedom Checking Account	204,835.87	139,344.21
<b>Subtotal : None</b>		<b>204,835.87</b>	<b>139,344.21</b>
<b>Total [1025.0] Cash &amp; Equivalents</b>		<b>204,835.87</b>	<b>139,344.21</b>
<b>Group : [1180.0] Loans Receivable: Affiliates/Related Parties</b>			
<b>Subgroup : None</b>			
201070.000	Due to/fr Wellman HC-Freedom	1,488,452.89	1,293,452.89
<b>Subtotal : None</b>		<b>1,488,452.89</b>	<b>1,293,452.89</b>
<b>Total [1180.0] Loans Receivable: Affiliates/Related Parties</b>		<b>1,488,452.89</b>	<b>1,293,452.89</b>
<b>Group : [1511.1] Land: Cost</b>			
<b>Subgroup : None</b>			
160000.000	Land	687,400.00	687,400.00
<b>Subtotal : None</b>		<b>687,400.00</b>	<b>687,400.00</b>
<b>Total [1511.1] Land: Cost</b>		<b>687,400.00</b>	<b>687,400.00</b>
<b>Group : [1521.1] Building: Cost</b>			
<b>Subgroup : None</b>			
161000.000	Building	1,512,600.00	1,512,600.00
<b>Subtotal : None</b>		<b>1,512,600.00</b>	<b>1,512,600.00</b>
<b>Total [1521.1] Building: Cost</b>		<b>1,512,600.00</b>	<b>1,512,600.00</b>
<b>Group : [1522.2] Building: Accum. Depr.</b>			
<b>Subgroup : None</b>			
165000.000	Accum Dep-Building	(775,207.87)	(737,392.87)
<b>Subtotal : None</b>		<b>(775,207.87)</b>	<b>(737,392.87)</b>
<b>Total [1522.2] Building: Accum. Depr.</b>		<b>(775,207.87)</b>	<b>(737,392.87)</b>
<b>Group : [1975.1] Mortgage Acquisition Costs</b>			
<b>Subgroup : None</b>			
163500.000	Loan Origination Fees	59,493.62	59,493.62
<b>Subtotal : None</b>		<b>59,493.62</b>	<b>59,493.62</b>
<b>Total [1975.1] Mortgage Acquisition Costs</b>		<b>59,493.62</b>	<b>59,493.62</b>
<b>Group : [1975.2] Accumulated Amort. of Mort. Acq. Costs</b>			
<b>Subgroup : None</b>			
167500.000	Accum Amort-Loan Fees	(29,350.03)	(23,842.03)
<b>Subtotal : None</b>		<b>(29,350.03)</b>	<b>(23,842.03)</b>
<b>Total [1975.2] Accumulated Amort. of Mort. Acq. Costs</b>		<b>(29,350.03)</b>	<b>(23,842.03)</b>
<b>Group : [2120.0] Notes Payable: Subsidiaries and Affiliates</b>			
<b>Subgroup : None</b>			
201075.000	L/P Wellman HC Group	(53,000.00)	(53,000.00)
<b>Subtotal : None</b>		<b>(53,000.00)</b>	<b>(53,000.00)</b>
<b>Total [2120.0] Notes Payable: Subsidiaries and Affiliates</b>		<b>(53,000.00)</b>	<b>(53,000.00)</b>
<b>Group : [2160.0] Notes Payable: Due w/i 1 Year on Long-Term Debt</b>			
<b>Subgroup : None</b>			
299998.000	Current Maturities Offset	65,584.25	88,844.25
299999.000	Current Maturities of LT Debt	(65,584.25)	(88,844.25)
<b>Subtotal : None</b>		<b>0.00</b>	<b>0.00</b>
<b>Total [2160.0] Notes Payable: Due w/i 1 Year on Long-Term Debt</b>		<b>0.00</b>	<b>0.00</b>
<b>Group : [2310.0] Mortgages</b>			
<b>Subgroup : None</b>			
251000.000	N/P Freedom Credit Union	(1,670,353.58)	(1,716,946.73)
<b>Subtotal : None</b>		<b>(1,670,353.58)</b>	<b>(1,716,946.73)</b>
<b>Total [2310.0] Mortgages</b>		<b>(1,670,353.58)</b>	<b>(1,716,946.73)</b>

(46,593.15)

Client: **A442571 - Wellman Healthcare Group, Inc.**  
Engagement: **MDMC2022 - Wellman Healthcare Group**  
Period Ending: **12/31/2022**  
Trial Balance: **T::01 - Realty TB**  
Workpaper: **T:05 - MCD REA-CR Groupings Report**

Account	Description	FINAL 12/31/2022	1st PP-FINAL 12/31/2021
<b>Group : [2520.0] Capital (Sole or Part)</b>			
<b>Subgroup : None</b>			
308000.000	Retained Earnings	(1,161,109.09)	(894,026.12)
<b>Subtotal : None</b>		<b>(1,161,109.09)</b>	<b>(894,026.12)</b>
<b>Total [2520.0] Capital (Sole or Part)</b>		<b>(1,161,109.09)</b>	<b>(894,026.12)</b>
<b>Group : [3510.1] Rental Income: Nursing Facilities</b>			
<b>Subgroup : None</b>			
400000.000	Rental Income	(420,000.00)	(420,000.00)
<b>Subtotal : None</b>		<b>(420,000.00)</b>	<b>(420,000.00)</b>
<b>Total [3510.1] Rental Income: Nursing Facilities</b>		<b>(420,000.00)</b>	<b>(420,000.00)</b>
<b>Group : [3530.0] Other Income</b>			
<b>Subgroup : None</b>			
599050.000	Interest Income	(292.94)	(579.86)
<b>Subtotal : None</b>		<b>(292.94)</b>	<b>(579.86)</b>
<b>Total [3530.0] Other Income</b>		<b>(292.94)</b>	<b>(579.86)</b>
<b>Group : [9545.1] Long Term Interest: Nursing Facilities</b>			
<b>Subgroup : None</b>			
721150.000	Amortization Exp-Loan Fees	5,508.00	5,508.00
730886.010	Interest Expense-Freedom	91,341.37	88,307.13
<b>Subtotal : None</b>		<b>96,849.37</b>	<b>93,815.13</b>
<b>Total [9545.1] Long Term Interest: Nursing Facilities</b>		<b>96,849.37</b>	<b>93,815.13</b>
<b>Group : [9550.0] Building Depreciation</b>			
<b>Subgroup : None</b>			
721110.000	Depreciation Expense	37,815.00	37,815.00
<b>Subtotal : None</b>		<b>37,815.00</b>	<b>37,815.00</b>
<b>Total [9550.0] Building Depreciation</b>		<b>37,815.00</b>	<b>37,815.00</b>
<b>Group : [9502.5] Other Operating Expenses</b>			
<b>Subgroup : None</b>			
739999.000	Life Insurance Expense	21,866.76	21,866.76
<b>Subtotal : None</b>		<b>21,866.76</b>	<b>21,866.76</b>
<b>Total [9502.5] Other Operating Expenses</b>		<b>21,866.76</b>	<b>21,866.76</b>
<b>Sum of Account Groups</b>		<b>0.00</b>	<b>0.00</b>
<b>Net (Income) Loss</b>		<b>(263,761.81)</b>	<b>(267,082.97)</b>

Tickmarks

{a}	
{b}	
{c}	
{d}	
{e}	
{f}	
{g}	
{h}	
{i}	
{j}	
{k}	
{l}	
{m}	
{n}	
{o}	

---

{p}	
{q}	
{r}	
{s}	
{t}	
{u}	
{v}	
{w}	
{x}	
{y}	
{z}	