

Client: **A442975 - Winchester Nursing Center, Inc.**  
Engagement: **MDMC 2022 - Winchester Nursing Center, Inc.**  
Period Ending: **12/31/2022**  
Trial Balance: **T02-01 - Realty TB**  
Workpaper: **T:::01 - HCF-2 MCD TB Report**

Account	Description	PP-1	FS	JE Ref #	CAIDJE	CAID
		12/31/2021	12/31/2022			12/31/2022
<b>Group : [1] BALANCE SHEET</b>						
<b>Subgroup : None</b>						
1028	Cash - Eastern Bank	120,680.13	0.00		0.00	0.00
1071	Escrow - RE Taxes HUD 2012 Refi	28,693.44	0.00		0.00	0.00
1072	Escrow - Ins HUD 2012 Refi	200,521.06	0.00		0.00	0.00
1073	Escrow - Repl Res HUD 2012 Refi	191,635.72	0.00		0.00	0.00
1075	Escrow - MIP HUD 2012 Refi	6,438.70	0.00		0.00	0.00
1280	Prepaid Insurance	(40,684.89)	0.00		0.00	0.00
1285	Prepaid MIP	24,574.72	0.00		0.00	0.00
13000	rent receivable	0.00	1,114,705.90		0.00	1,114,705.90
14000	Prepaid Expense	0.00	3,921.57		0.00	3,921.57
15100	Building	1,719,727.25	12,500,000.00		0.00	12,500,000.00
1511	Land	61,547.27	0.00		0.00	0.00
15110	A/D - Building	(1,719,727.25)	(546,219.83)		0.00	(546,219.83)
15200	Closing Costs property	3,207,501.86	96,183.34		0.00	96,183.34
16100	Mtg Acq Costs - HUD refi	5,397.00	340,243.87		0.00	340,243.87
16110	A/A - MAC HUD Refi	(15,000.00)	(113,415.00)		0.00	(113,415.00)
1612	A/D - Building Improvements	(2,106,097.52)	0.00		0.00	0.00
16200	Leasing costs	497,267.64	8,117.25		0.00	8,117.25
1652	amort- leasing	(327,309.10)	(1,353.00)		0.00	(1,353.00)
1653	Computer Hardware	6,685.42	0.00		0.00	0.00
1654	A/D - Computer Hardware	(3,342.64)	0.00		0.00	0.00
19999	RELATED PARTY RECEIVABLE	0.00	(247,546.26)		0.00	(247,546.26)
2270	Accrued Interest Payable	(20,403.00)	0.00		0.00	0.00
2311	Current Maturity LTD	(236,594.00)	0.00		0.00	0.00
2312	Current maturity offset	236,594.00	0.00		0.00	0.00
26000	Mortgage- White Oak	(6,198,612.15)	(11,358,823.53)		0.00	(11,358,823.53)
2685	Mtg Acq Cost - HUD Refi	81,324.16	0.00		0.00	0.00
2686	A/A MAC - HUD Refi	(18,557.96)	0.00		0.00	0.00
28000	Partnership debt	(243,803.45)	(2,232,352.88)		0.00	(2,232,352.88)
3900	Retained Earnings	4,726,813.32	5,111.47		0.00	5,111.47
<b>Subtotal : None</b>		<b>185,269.73</b>	<b>(431,427.10)</b>		<b>0.00</b>	<b>(431,427.10)</b>
<b>Total [1] BALANCE SHEET</b>		<b>185,269.73</b>	<b>(431,427.10)</b>		<b>0.00</b>	<b>(431,427.10)</b>
<b>Group : [2] INCOME STATEMENT</b>						
<b>Subgroup : None</b>						
3010	Rental Income	(860,000.00)	(1,235,294.16)		0.00	(1,235,294.16)
3180	Interest Income	(47.05)	0.00		0.00	0.00
4252	Filing Fees	520.00	781.87		0.00	781.87
4430	Property Insurance	22,877.00	0.00		0.00	0.00
4510	Real Estate Taxes	96,655.67	0.00		0.00	0.00
4536	Interest- white oak	248,987.70	744,043.98		0.00	744,043.98
4536.1	Interest-promissory note	(16,704.31)	202,941.12		0.00	202,941.12
4537	MIP Insurance	32,400.00	0.00		0.00	0.00
4543	Depreciation - Improvements	91,581.84	546,219.83		0.00	546,219.83
4545	Depreciation - Equipment	46,635.64	0.00		0.00	0.00
4546	Depreciation - Comp Hardware	1,337.00	0.00		0.00	0.00
4597	Amortization - MAC HUD Refi	3,000.00	114,768.00		0.00	114,768.00
5115	Purchased Services	2,266.08	0.00		0.00	0.00
60100	Asset Management fee	97.70	47,058.84		0.00	47,058.84
66700	Professional fees	145,123.00	10,907.62		0.00	10,907.62
<b>Subtotal : None</b>		<b>(185,269.73)</b>	<b>431,427.10</b>		<b>0.00</b>	<b>431,427.10</b>
<b>Total [2] INCOME STATEMENT</b>		<b>(185,269.73)</b>	<b>431,427.10</b>		<b>0.00</b>	<b>431,427.10</b>
<b>Net (Income) Loss</b>						
		<b>0.00</b>	<b>0.00</b>		<b>0.00</b>	<b>0.00</b>

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**Tickmarks**

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