

Client: **A443222 - We Do Care, Inc.**
Engagement: **MDMC 2022 - We Do Care, Inc.**
Period Ending: **12/31/2022**
Trial Balance: **T02-01 - Bainbridge TB**
Workpaper: **T02:::02 - REA-CR Groupings Report**

Account	Description	CAID 12/31/2022	PP-1 12/31/2021
Group : [1025.0] Cash & Equivalents			
Subgroup : None			
1010.00	Cash - Operating	56,566.87	56,056.41
Subtotal : None		56,566.87	56,056.41
Total [1025.0] Cash & Equivalents		56,566.87	56,056.41
Group : [1050.0] Cash: Other Cash			
Subgroup : None			
1036.00	Real Estate Tax Escrow	34,790.12	34,918.05
1037.00	MIP Escrow	14,025.57	13,220.94
1038.00	Insurance Escrow	8,466.37	6,893.87
1039.00	Replacement Reserve Escrow	130,345.87	100,187.27
1040.00	Debt Service Reserve Escrow	174,404.43	174,199.29
Subtotal : None		362,032.36	329,419.42
Total [1050.0] Cash: Other Cash		362,032.36	329,419.42
Group : [1280.0] Prepaid Expenses: Prepaid Insurance			
Subgroup : None			
1280.00	Prepaid Insurance	23,386.00	23,923.00
Subtotal : None		23,386.00	23,923.00
Total [1280.0] Prepaid Expenses: Prepaid Insurance		23,386.00	23,923.00
Group : [1511.1] Land: Cost			
Subgroup : None			
1511.00	Land	353,500.00	353,500.00
Subtotal : None		353,500.00	353,500.00
Total [1511.1] Land: Cost		353,500.00	353,500.00
Group : [1521.1] Building: Cost			
Subgroup : None			
1521.00	Building	2,181,378.00	2,181,378.00
Subtotal : None		2,181,378.00	2,181,378.00
Total [1521.1] Building: Cost		2,181,378.00	2,181,378.00
Group : [1522.2] Building: Accum. Depr.			
Subgroup : None			
1522.00	AD - Building	(692,607.00)	(638,072.00)
Subtotal : None		(692,607.00)	(638,072.00)
Total [1522.2] Building: Accum. Depr.		(692,607.00)	(638,072.00)
Group : [1611.1] Building Improvements: Cost			
Subgroup : None			
1611.00	Building Improvements	1,086,192.38	1,061,455.90
Subtotal : None		1,086,192.38	1,061,455.90
Total [1611.1] Building Improvements: Cost		1,086,192.38	1,061,455.90
			24,736.48
Group : [1612.2] Building Improvements: Accum. Depr.			
Subgroup : None			
1612.00	Accum Depreciation - Building Improv	(447,948.00)	(393,638.00)
Subtotal : None		(447,948.00)	(393,638.00)
Total [1612.2] Building Improvements: Accum. Depr.		(447,948.00)	(393,638.00)
Group : [1651.1] Equipment: Cost			
Subgroup : None			
1651.00	Equipment	391,179.13	391,179.13
Subtotal : None		391,179.13	391,179.13
Total [1651.1] Equipment: Cost		391,179.13	391,179.13
			0.00
Group : [1652.2] Equipment: Accum. Depr.			
Subgroup : None			
1652.00	Accum Depreciation - Equipment	(329,552.00)	(310,234.00)
Subtotal : None		(329,552.00)	(310,234.00)

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		12/31/2022	12/31/2021
Total [1652.2] Equipment: Accum. Depr.		(329,552.00)	(310,234.00)
Group : [1975.1] Mortgage Acquisition Costs			
Subgroup : None			
1822.00	Mortgage Acquisition Costs	171,369.60	171,369.60
Subtotal : None		171,369.60	171,369.60
Total [1975.1] Mortgage Acquisition Costs		171,369.60	171,369.60
Group : [1975.2] Accumulated Amort. of Mort. Acq. Costs			
Subgroup : None			
1823.00	Reserve - Mortgage Acquisition Costs	(25,547.97)	(17,887.34)
Subtotal : None		(25,547.97)	(17,887.34)
Total [1975.2] Accumulated Amort. of Mort. Acq. Costs		(25,547.97)	(17,887.34)
Group : [1979.0] Construction in Progress			
Subgroup : None			
1739.00	Construction in Progress	0.00	16,441.20
Subtotal : None		0.00	16,441.20
Total [1979.0] Construction in Progress		0.00	16,441.20
Group : [1985.0] Other Deferred Charges & Other Non-Current Assets			
Subgroup : None			
1800.00	Goodwill	2,079,400.00	2,079,400.00
1810.00	Reserve - Goodwill	(2,079,400.00)	(1,934,999.00)
Subtotal : None		0.00	144,401.00
Total [1985.0] Other Deferred Charges & Other Non-Current Assets		0.00	144,401.00
Group : [2030.0] Accrued Expenses			
Subgroup : None			
2070.00	Accrued Interest Payable	(12,873.00)	(13,191.00)
Subtotal : None		(12,873.00)	(13,191.00)
Total [2030.0] Accrued Expenses		(12,873.00)	(13,191.00)
Group : [2160.0] Notes Payable: Long-Term Debt Current Portion			
Subgroup : None			
2311.00	ST Mortgage	(137,733.00)	(133,867.00)
Subtotal : None		(137,733.00)	(133,867.00)
Total [2160.0] Notes Payable: Long-Term Debt Current Portion		(137,733.00)	(133,867.00)
Group : [2310.0] Mortgages			
Subgroup : None			
2310.00	Mortgage Payable	(5,420,296.87)	(5,554,163.96)
2312.00	ST Offset	137,733.00	133,867.00
Subtotal : None		(5,282,563.87)	(5,420,296.96)
Total [2310.0] Mortgages		(5,282,563.87)	(5,420,296.96)
Group : [2520.0] Capital (Sole or Part)			
Subgroup : None			
2650.00	Retained Earnings	2,198,062.64	2,101,966.76
Subtotal : None		2,198,062.64	2,101,966.76
Total [2520.0] Capital (Sole or Part)		2,198,062.64	2,101,966.76
Group : [2540.0] Partnership Drawings (Part)			
Subgroup : None			
2625.00	Distributions	18,000.00	8,266.00
Subtotal : None		18,000.00	8,266.00
Total [2540.0] Partnership Drawings (Part)		18,000.00	8,266.00
Group : [3510.1] Rental Income: Nursing Facilities			
Subgroup : None			
3010.00	Rental Income	(480,000.00)	(495,000.00)
Subtotal : None		(480,000.00)	(495,000.00)
Total [3510.1] Rental Income: Nursing Facilities		(480,000.00)	(495,000.00)

133,867.09

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Account	Description	CAID 12/31/2022	PP-1 12/31/2021
Group : [3530.0] Other Income			
Subgroup : None			
3180.00	Interest Income	(158.60)	(102.79)
3185.00	Interest Income- Other	(205.14)	(208.91)
Subtotal : None		(363.74)	(311.70)
Total [3530.0] Other Income		(363.74)	(311.70)
Group : [9540.0] Taxes, Real Estate			
Subgroup : None			
4510.00	Real Estate Taxes	78,457.59	74,179.35
Subtotal : None		78,457.59	74,179.35
Total [9540.0] Taxes, Real Estate		78,457.59	74,179.35
Group : [9545.1] Long-Term Interest: Nursing Facilities			
Subgroup : None			
4421.00	MIP	35,616.21	36,401.85
4520.00	Interest 1st Mortgage	156,236.03	182,852.90
4528.00	Amortization - MAC	7,660.63	7,668.10
Subtotal : None		199,512.87	226,922.85
Total [9545.1] Long-Term Interest: Nursing Facilities		199,512.87	226,922.85
Group : [9550.0] Building Depreciation			
Subgroup : None			
4541.00	Depreciation - Building	54,535.00	54,535.00
Subtotal : None		54,535.00	54,535.00
Total [9550.0] Building Depreciation		54,535.00	54,535.00
Group : [9560.8] Building Improvement Depreciation			
Subgroup : None			
4565.00	Depreciation - Building Improvements	54,310.00	53,073.00
Subtotal : None		54,310.00	53,073.00
Total [9560.8] Building Improvement Depreciation		54,310.00	53,073.00
Group : [9570.0] Equipment Depreciation			
Subgroup : None			
4570.00	Depreciation - Equipment	19,318.00	19,318.00
Subtotal : None		19,318.00	19,318.00
Total [9570.0] Equipment Depreciation		19,318.00	19,318.00
Group : [9580.0] Insurance- Building, Building Improvement, and Equipment			
Subgroup : None			
4420.00	Insurance - Other	10,649.00	9,236.00
Subtotal : None		10,649.00	9,236.00
Total [9580.0] Insurance- Building, Building Improvement, and Equipment		10,649.00	9,236.00
Group : [9502.4] Utilities & Plant Operations Expenses			
Subgroup : None			
5115.00	Plant Supplies	5,831.86	0.00
Subtotal : None		5,831.86	0.00
Total [9502.4] Utilities & Plant Operations Expenses		5,831.86	0.00
Group : [9502.5] Other Operating Expenses			
Subgroup : None			
4250.00	Office Supplies- Bank Fees	506.28	0.00
4256.00	Bank Fees	0.00	20.00
4370.00	Legal	0.00	1,456.38
4595.00	Amortization - Goodwill	144,401.00	144,401.00
Subtotal : None		144,907.28	145,877.38
Total [9502.5] Other Operating Expenses		144,907.28	145,877.38

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Account	Description	CAID	PP-1
		12/31/2022	12/31/2021
	Sum of Account Groups	0.00	0.00

Tickmarks

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