

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:::02 - HCF-2 MCD Groupings Report**

Account	Description	CAID 12/31/2022	PP-1 12/31/2021
<b>Group : [1025.0] Cash &amp; Cash Equivalents</b>			
<b>Subgroup : None</b>			
1028	Cash - Eastern Bank	0.00	120,680.13
<b>Subtotal : None</b>		<b>0.00</b>	<b>120,680.13</b>
<b>Total [1025.0] Cash &amp; Cash Equivalents</b>		<b>0.00</b>	<b>120,680.13</b>
<b>Group : [1130.0] Rent Receivable</b>			
<b>Subgroup : None</b>			
13000	rent receivable	1,114,705.90	0.00
<b>Subtotal : None</b>		<b>1,114,705.90</b>	<b>0.00</b>
<b>Total [1130.0] Rent Receivable</b>		<b>1,114,705.90</b>	<b>0.00</b>
<b>Group : [1280.0] Prepaid Expenses: Prepaid Insurance</b>			
<b>Subgroup : None</b>			
1280	Prepaid Insurance	0.00	(40,684.89)
1285	Prepaid MIP	0.00	24,574.72
<b>Subtotal : None</b>		<b>0.00</b>	<b>(16,110.17)</b>
<b>Total [1280.0] Prepaid Expenses: Prepaid Insurance</b>		<b>0.00</b>	<b>(16,110.17)</b>
<b>Group : [1300.0] Prepaid Expenses: Other Prepaid Expenses</b>			
<b>Subgroup : None</b>			
14000	Prepaid Expense	3,921.57	0.00
<b>Subtotal : None</b>		<b>3,921.57</b>	<b>0.00</b>
<b>Total [1300.0] Prepaid Expenses: Other Prepaid Expenses</b>		<b>3,921.57</b>	<b>0.00</b>
<b>Group : [1311.0] Other Current Assets</b>			
<b>Subgroup : None</b>			
1071	Escrow - RE Taxes HUD 2012 Refi	0.00	28,693.44
1072	Escrow - Ins HUD 2012 Refi	0.00	200,521.06
1073	Escrow - Repl Res HUD 2012 Refi	0.00	191,635.72
1075	Escrow - MIP HUD 2012 Refi	0.00	6,438.70
<b>Subtotal : None</b>		<b>0.00</b>	<b>427,288.92</b>
<b>Total [1311.0] Other Current Assets</b>		<b>0.00</b>	<b>427,288.92</b>
<b>Group : [1511.1] Land: Cost</b>			
<b>Subgroup : None</b>			
1511	Land	0.00	61,547.27
15200	Closing Costs property	96,183.34	3,207,501.86
<b>Subtotal : None</b>		<b>96,183.34</b>	<b>3,269,049.13</b>
<b>Total [1511.1] Land: Cost</b>		<b>96,183.34</b>	<b>3,269,049.13</b>
<b>Group : [1521.1] Building: Cost</b>			
<b>Subgroup : None</b>			
15100	Building	12,500,000.00	1,719,727.25
<b>Subtotal : None</b>		<b>12,500,000.00</b>	<b>1,719,727.25</b>
<b>Total [1521.1] Building: Cost</b>		<b>12,500,000.00</b>	<b>1,719,727.25</b>
<b>Group : [1522.2] Building: Accum. Depr.</b>			
<b>Subgroup : None</b>			
15110	A/D - Building	(546,219.83)	(1,719,727.25)
<b>Subtotal : None</b>		<b>(546,219.83)</b>	<b>(1,719,727.25)</b>

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:::02 - HCF-2 MCD Groupings Report**

Account	Description	CAID	PP-1
		12/31/2022	12/31/2021
<b>Total [1522.2] Building: Accum. Depr.</b>		<b>(546,219.83)</b>	<b>(1,719,727.25)</b>
<b>Group : [1612.2] Building Improvements: Accum. Depr.</b>			
<b>Subgroup : None</b>			
1612	A/D - Building Improvements	0.00	(2,106,097.52)
<b>Subtotal : None</b>		<b>0.00</b>	<b>(2,106,097.52)</b>
<b>Total [1612.2] Building Improvements: Accum. Depr.</b>		<b>0.00</b>	<b>(2,106,097.52)</b>
<b>Group : [1651.1] Equipment: Cost</b>			
<b>Subgroup : None</b>			
16200	Leasing costs	8,117.25	497,267.64
1653	Computer Hardware	0.00	6,685.42
<b>Subtotal : None</b>		<b>8,117.25</b>	<b>503,953.06</b>
<b>Total [1651.1] Equipment: Cost</b>		<b>8,117.25</b>	<b>503,953.06</b>
<b>Group : [1652.2] Equipment: Accum. Depr.</b>			
<b>Subgroup : None</b>			
1652	amort- leasing	(1,353.00)	(327,309.10)
1654	A/D - Computer Hardware	0.00	(3,342.64)
<b>Subtotal : None</b>		<b>(1,353.00)</b>	<b>(330,651.74)</b>
<b>Total [1652.2] Equipment: Accum. Depr.</b>		<b>(1,353.00)</b>	<b>(330,651.74)</b>
<b>Group : [1975.1] Mortgage Acquisition Costs</b>			
<b>Subgroup : None</b>			
16100	Mtg Acq Costs - HUD refi	340,243.87	5,397.00
2685	Mtg Acq Cost - HUD Refi	0.00	81,324.16
<b>Subtotal : None</b>		<b>340,243.87</b>	<b>86,721.16</b>
<b>Total [1975.1] Mortgage Acquisition Costs</b>		<b>340,243.87</b>	<b>86,721.16</b>
<b>Group : [1975.2] Accumulated Amort. of Mort. Acq. Costs</b>			
<b>Subgroup : None</b>			
16110	A/A - MAC HUD Refi	(113,415.00)	(15,000.00)
2686	A/A MAC - HUD Refi	0.00	(18,557.96)
<b>Subtotal : None</b>		<b>(113,415.00)</b>	<b>(33,557.96)</b>
<b>Total [1975.2] Accumulated Amort. of Mort. Acq. Costs</b>		<b>(113,415.00)</b>	<b>(33,557.96)</b>
<b>Group : [2030.0] Accrued Expenses</b>			
<b>Subgroup : None</b>			
2270	Accrued Interest Payable	0.00	(20,403.00)
<b>Subtotal : None</b>		<b>0.00</b>	<b>(20,403.00)</b>
<b>Total [2030.0] Accrued Expenses</b>		<b>0.00</b>	<b>(20,403.00)</b>
<b>Group : [2160.0] Long Term Debt, Current Portion</b>			
<b>Subgroup : None</b>			
2311	Current Maturity LTD	0.00	(236,594.00)
<b>Subtotal : None</b>		<b>0.00</b>	<b>(236,594.00)</b>
<b>Total [2160.0] Long Term Debt, Current Portion</b>		<b>0.00</b>	<b>(236,594.00)</b>
<b>Group : [2310.0] Mortgages</b>			
<b>Subgroup : None</b>			
2312	Current maturity offset	0.00	236,594.00
26000	Mortgage- White Oak	(11,358,823.53)	(6,198,612.15)

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:::02 - HCF-2 MCD Groupings Report**

Account	Description	CAID	PP-1
		12/31/2022	12/31/2021
<b>Subtotal : None</b>		<b>(11,358,823.53)</b>	<b>(5,962,018.15)</b>
<b>Total [2310.0] Mortgages</b>		<b>(11,358,823.53)</b>	<b>(5,962,018.15)</b>
<b>Group : [2330.0] Due Affiliates/Related Parties</b>			
<b>Subgroup : None</b>			
19999	RELATED PARTY RECEIVABLE	(247,546.26)	0.00
28000	Partnership debt	(2,232,352.88)	(243,803.45)
<b>Subtotal : None</b>		<b>(2,479,899.14)</b>	<b>(243,803.45)</b>
<b>Total [2330.0] Due Affiliates/Related Parties</b>		<b>(2,479,899.14)</b>	<b>(243,803.45)</b>
<b>Group : [2520.0] Capital (Sole, Part or LLC)</b>			
<b>Subgroup : None</b>			
3900	Retained Earnings	5,111.47	4,726,813.32
<b>Subtotal : None</b>		<b>5,111.47</b>	<b>4,726,813.32</b>
<b>Total [2520.0] Capital (Sole, Part or LLC)</b>		<b>5,111.47</b>	<b>4,726,813.32</b>
<b>Group : [3510.1] Rental Income: Nursing Facility</b>			
<b>Subgroup : None</b>			
3010	Rental Income	(1,235,294.16)	(860,000.00)
<b>Subtotal : None</b>		<b>(1,235,294.16)</b>	<b>(860,000.00)</b>
<b>Total [3510.1] Rental Income: Nursing Facility</b>		<b>(1,235,294.16)</b>	<b>(860,000.00)</b>
<b>Group : [3530.0] Other Income</b>			
<b>Subgroup : None</b>			
3180	Interest Income	0.00	(47.05)
<b>Subtotal : None</b>		<b>0.00</b>	<b>(47.05)</b>
<b>Total [3530.0] Other Income</b>		<b>0.00</b>	<b>(47.05)</b>
<b>Group : [9540.0] Real Estate Taxes</b>			
<b>Subgroup : None</b>			
4510	Real Estate Taxes	0.00	96,655.67
<b>Subtotal : None</b>		<b>0.00</b>	<b>96,655.67</b>
<b>Total [9540.0] Real Estate Taxes</b>		<b>0.00</b>	<b>96,655.67</b>
<b>Group : [9545.1] Long Term Interest:: Nursing Facilities</b>			
<b>Subgroup : None</b>			
4536	Interest- white oak	744,043.98	248,987.70
4537	MIP Insurance	0.00	32,400.00
4597	Amortization - MAC HUD Refi	114,768.00	3,000.00
<b>Subtotal : None</b>		<b>858,811.98</b>	<b>284,387.70</b>
<b>Total [9545.1] Long Term Interest:: Nursing Facilities</b>		<b>858,811.98</b>	<b>284,387.70</b>
<b>Group : [9545.5] Interest on Working Capital</b>			
<b>Subgroup : None</b>			
4536.1	Interest-promissory note	202,941.12	(16,704.31)
<b>Subtotal : None</b>		<b>202,941.12</b>	<b>(16,704.31)</b>
<b>Total [9545.5] Interest on Working Capital</b>		<b>202,941.12</b>	<b>(16,704.31)</b>
<b>Group : [9550.0] Building Depreciation</b>			
<b>Subgroup : None</b>			
4543	Depreciation - Improvements	546,219.83	91,581.84
<b>Subtotal : None</b>		<b>546,219.83</b>	<b>91,581.84</b>

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:::02 - HCF-2 MCD Groupings Report**

Account	Description	CAID	PP-1
		12/31/2022	12/31/2021
<b>Total [9550.0] Building Depreciation</b>		<b>546,219.83</b>	<b>91,581.84</b>
<b>Group : [9570.0] Equipment Depreciation</b>			
<b>Subgroup : None</b>			
4545	Depreciation - Equipment	0.00	46,635.64
4546	Depreciation - Comp Hardware	0.00	1,337.00
<b>Subtotal : None</b>		<b>0.00</b>	<b>47,972.64</b>
<b>Total [9570.0] Equipment Depreciation</b>		<b>0.00</b>	<b>47,972.64</b>
<b>Group : [9580.0] Insurance- Building, Building Improvement, and Equipment</b>			
<b>Subgroup : None</b>			
4430	Property Insurance	0.00	22,877.00
<b>Subtotal : None</b>		<b>0.00</b>	<b>22,877.00</b>
<b>Total [9580.0] Insurance- Building, Building Improvement, and Equipment</b>		<b>0.00</b>	<b>22,877.00</b>
<b>Group : [9502.5] Other Operating Expenses</b>			
<b>Subgroup : None</b>			
4252	Filing Fees	781.87	520.00
60100	Asset Management fee	47,058.84	97.70
66700	Professional fees	10,907.62	145,123.00
<b>Subtotal : None</b>		<b>58,748.33</b>	<b>145,740.70</b>
<b>Total [9502.5] Other Operating Expenses</b>		<b>58,748.33</b>	<b>145,740.70</b>
<b>Group : [9502.4] Utilities &amp; Plant Operations Expense</b>			
<b>Subgroup : None</b>			
5115	Purchased Services	0.00	2,266.08
<b>Subtotal : None</b>		<b>0.00</b>	<b>2,266.08</b>
<b>Total [9502.4] Utilities &amp; Plant Operations Expense</b>		<b>0.00</b>	<b>2,266.08</b>
<b>Sum of Account Groups</b>		<b>0.00</b>	<b>(2,266.08)</b>
<b>Net (Income) Loss</b>		<b>431,427.10</b>	<b>(187,535.81)</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}	