

Client: **A443483 - 64 Performance Drive Operating Company, LLC-Weymouth**  
Engagement: **MD 2023 - Care One at Weymouth**  
Period Ending: **12/31/2023**  
Trial Balance: **T:::01 - Realty TB**  
Workpaper: **T:::02 - MCD REA CR Groupings report**

Account	Description	MCD 12/31/2023	1st PP 12/31/2022
<b>Group : [1025.0]</b>	<b>Cash &amp; Equivalents</b>		
<b>Subgroup : None</b>			
10010	Cash - Lockbox	42,265.90	39,257.30
<b>Subtotal : None</b>		<b>42,265.90</b>	<b>39,257.30</b>
<b>Total [1025.0]</b>	<b>Cash &amp; Equivalents</b>	<b>42,265.90</b>	<b>39,257.30</b>
<b>Group : [1180.0]</b>	<b>Loans Receivable: Affiliates/Related Parties</b>		
<b>Subgroup : None</b>			
12550	Other Receivable - Related Party	91,689.02	91,689.02
<b>Subtotal : None</b>		<b>91,689.02</b>	<b>91,689.02</b>
<b>Total [1180.0]</b>	<b>Loans Receivable: Affiliates/Related F</b>	<b>91,689.02</b>	<b>91,689.02</b>
<b>Group : [1280.0]</b>	<b>Prepaid Expenses: Prepaid Insurance</b>		
<b>Subgroup : None</b>			
13010	Prepaid Property Insurance	12,110.05	9,018.54
13040	Prepaid Other Insurance	13,726.25	13,219.58
<b>Subtotal : None</b>		<b>25,836.30</b>	<b>22,238.12</b>
<b>Total [1280.0]</b>	<b>Prepaid Expenses: Prepaid Insurance</b>	<b>25,836.30</b>	<b>22,238.12</b>
<b>Group : [1311.0]</b>	<b>Other Current Assets</b>		
<b>Subgroup : None</b>			
10230	Escrows - Real Estate Tax	123,211.45	85,059.29
10240	Escrows - Property Insurance	27,004.89	15,777.33
10250	Escrows - Repair & Replacement Costs	432,036.85	328,019.25
10260	Escrows - PMI	75,891.23	73,404.30
10270	Escrows - Other	977,062.22	971,997.25
15116	ARF Clearing	18,243.57	43,549.00
<b>Subtotal : None</b>		<b>1,653,450.21</b>	<b>1,517,806.42</b>
<b>Total [1311.0]</b>	<b>Other Current Assets</b>	<b>1,653,450.21</b>	<b>1,517,806.42</b>
<b>Group : [1511.1]</b>	<b>Land: Cost</b>		
<b>Subgroup : None</b>			
15100	Land	1,927,800.00	1,927,800.00
<b>Subtotal : None</b>		<b>1,927,800.00</b>	<b>1,927,800.00</b>
<b>Total [1511.1]</b>	<b>Land: Cost</b>	<b>1,927,800.00</b>	<b>1,927,800.00</b>
<b>Group : [1521.1]</b>	<b>Building: Cost</b>		
<b>Subgroup : None</b>			
15110	Building	5,845,948.76	5,845,347.83
<b>Subtotal : None</b>		<b>5,845,948.76</b>	<b>5,845,347.83</b>
<b>Total [1521.1]</b>	<b>Building: Cost</b>	<b>5,845,948.76</b>	<b>5,845,347.83</b>
<b>Group : [1522.2]</b>	<b>Building: Accum. Depr.</b>		
<b>Subgroup : None</b>			
15210	Accum Depr - Building	(3,290,920.02)	(3,143,748.78)
<b>Subtotal : None</b>		<b>(3,290,920.02)</b>	<b>(3,143,748.78)</b>
<b>Total [1522.2]</b>	<b>Building: Accum. Depr.</b>	<b>(3,290,920.02)</b>	<b>(3,143,748.78)</b>

600.93

<b>Group : [1611.1]</b>	<b>Building Improvements: Cost</b>			
<b>Subgroup : None</b>				
15115	Building Improvements	1,642,383.55	1,569,417.56	
15125	Flooring & Renovations	218,144.51	218,144.51	
<b>Subtotal : None</b>		<b>1,860,528.06</b>	<b>1,787,562.07</b>	
<b>Total [1611.1]</b>	<b>Building Improvements: Cost</b>	<b>1,860,528.06</b>	<b>1,787,562.07</b>	72,965.99
<b>Group : [1612.2]</b>	<b>Building Improvements: Accum. Depr.</b>			
<b>Subgroup : None</b>				
15215	Accum Depr - Building Improvements	(638,541.91)	(574,064.37)	
15225	Accum Depr - Flooring & Renovations	(91,690.10)	(77,147.18)	
<b>Subtotal : None</b>		<b>(730,232.01)</b>	<b>(651,211.55)</b>	
<b>Total [1612.2]</b>	<b>Building Improvements: Accum. Depr</b>	<b>(730,232.01)</b>	<b>(651,211.55)</b>	
<b>Group : [1631.1]</b>	<b>Other Improvements: Cost</b>			
<b>Subgroup : None</b>				
15105	Land Improvements	1,025,999.00	954,541.00	
<b>Subtotal : None</b>		<b>1,025,999.00</b>	<b>954,541.00</b>	
<b>Total [1631.1]</b>	<b>Other Improvements: Cost</b>	<b>1,025,999.00</b>	<b>954,541.00</b>	71,458.00
<b>Group : [1632.2]</b>	<b>Other Improvements: Accum. Depr.</b>			
<b>Subgroup : None</b>				
15205	Accum Depr - Land Improvements	(449,454.38)	(386,655.42)	
<b>Subtotal : None</b>		<b>(449,454.38)</b>	<b>(386,655.42)</b>	
<b>Total [1632.2]</b>	<b>Other Improvements: Accum. Depr.</b>	<b>(449,454.38)</b>	<b>(386,655.42)</b>	
<b>Group : [1651.1]</b>	<b>Equipment: Cost</b>			
<b>Subgroup : None</b>				
15130	Furniture & Fixtures	597,774.76	578,245.57	
15140	Equipment - Movable	949,557.48	914,726.40	
15141	Equipment - Fixed	811,377.80	745,507.45	
15150	Computer Hardware	143,780.78	143,780.78	
<b>Subtotal : None</b>		<b>2,502,490.82</b>	<b>2,382,260.20</b>	
<b>Total [1651.1]</b>	<b>Equipment: Cost</b>	<b>2,502,490.82</b>	<b>2,382,260.20</b>	120,230.62
<b>Group : [1652.2]</b>	<b>Equipment: Accum. Depr.</b>			
<b>Subgroup : None</b>				
15230	Accum Depr - Furniture & Fixtures	(552,903.19)	(529,654.77)	
15240	Accum Depr - Equipment - Movable	(676,105.39)	(603,668.89)	
15241	Accum Depr - Equipment - Fixed	(650,284.72)	(619,320.23)	
15250	Accum Depr - Computer Hardware	(139,457.76)	(135,764.82)	
<b>Subtotal : None</b>		<b>(2,018,751.06)</b>	<b>(1,888,408.71)</b>	
<b>Total [1652.2]</b>	<b>Equipment: Accum. Depr.</b>	<b>(2,018,751.06)</b>	<b>(1,888,408.71)</b>	
<b>Group : [1701.1]</b>	<b>Motor Vehicles: Cost</b>			
<b>Subgroup : None</b>				
15161	Motor Vehicles	826.45	826.45	
<b>Subtotal : None</b>		<b>826.45</b>	<b>826.45</b>	
<b>Total [1701.1]</b>	<b>Motor Vehicles: Cost</b>	<b>826.45</b>	<b>826.45</b>	
<b>Group : [1702.2]</b>	<b>Motor Vehicles: Accum. Depr.</b>			
<b>Subgroup : None</b>				
15261	Accum Depr - Motor Vehicles	(826.45)	(826.45)	
<b>Subtotal : None</b>		<b>(826.45)</b>	<b>(826.45)</b>	
<b>Total [1702.2]</b>	<b>Motor Vehicles: Accum. Depr.</b>	<b>(826.45)</b>	<b>(826.45)</b>	

<b>Group : [1710.1]</b>	<b>Software: Cost</b>		
<b>Subgroup : None</b>			
15151	Computer Software	715.16	715.16
<b>Subtotal : None</b>		<b>715.16</b>	<b>715.16</b>
<b>Total [1710.1]</b>	<b>Software: Cost</b>	<b>715.16</b>	<b>715.16</b>
<b>Group : [1710.2]</b>	<b>Software: Accum. Depr.</b>		
<b>Subgroup : None</b>			
15251	Accum Depr - Computer Software	(715.16)	(715.16)
<b>Subtotal : None</b>		<b>(715.16)</b>	<b>(715.16)</b>
<b>Total [1710.2]</b>	<b>Software: Accum. Depr.</b>	<b>(715.16)</b>	<b>(715.16)</b>
<b>Group : [1975.1]</b>	<b>Mortgage Acquisition Costs</b>		
<b>Subgroup : None</b>			
16050	Financing Cost	163,274.93	163,274.93
<b>Subtotal : None</b>		<b>163,274.93</b>	<b>163,274.93</b>
<b>Total [1975.1]</b>	<b>Mortgage Acquisition Costs</b>	<b>163,274.93</b>	<b>163,274.93</b>
<b>Group : [1975.2]</b>	<b>Accumulated Amort. of Mort. Acq. Costs</b>		
<b>Subgroup : None</b>			
16055	Accum Amort - Financing Cost	(11,963.13)	(7,523.61)
<b>Subtotal : None</b>		<b>(11,963.13)</b>	<b>(7,523.61)</b>
<b>Total [1975.2]</b>	<b>Accumulated Amort. of Mort. Acq. Co</b>	<b>(11,963.13)</b>	<b>(7,523.61)</b>
<b>Group : [1979.0]</b>	<b>Construction in Progress</b>		
<b>Subgroup : None</b>			
15195	Construction in Progress	28,276.67	28,276.67
<b>Subtotal : None</b>		<b>28,276.67</b>	<b>28,276.67</b>
<b>Total [1979.0]</b>	<b>Construction in Progress</b>	<b>28,276.67</b>	<b>28,276.67</b>
<b>Group : [2020.0]</b>	<b>Trade Payables</b>		
<b>Subgroup : None</b>			
20000	AP - Trade	(52,952.41)	(23,095.47)
<b>Subtotal : None</b>		<b>(52,952.41)</b>	<b>(23,095.47)</b>
<b>Total [2020.0]</b>	<b>Trade Payables</b>	<b>(52,952.41)</b>	<b>(23,095.47)</b>
<b>Group : [2030.0]</b>	<b>Accrued Expenses</b>		
<b>Subgroup : None</b>			
20020	AP - General Accruals	0.00	(2,250.00)
21020	Accrued Interest - Third Party	(26,894.32)	(27,431.01)
21035	Accrued Property Insurance	(7,947.41)	(4,536.01)
<b>Subtotal : None</b>		<b>(34,841.73)</b>	<b>(34,217.02)</b>
<b>Total [2030.0]</b>	<b>Accrued Expenses</b>	<b>(34,841.73)</b>	<b>(34,217.02)</b>
<b>Group : [2110.0]</b>	<b>Notes Payable: Officer, Owner, or Related Parties</b>		
<b>Subgroup : None</b>			
20030	AP - Related Party	(734,239.87)	(630,750.85)
<b>Subtotal : None</b>		<b>(734,239.87)</b>	<b>(630,750.85)</b>
<b>Total [2110.0]</b>	<b>Notes Payable: Officer, Owner, or Rel</b>	<b>(734,239.87)</b>	<b>(630,750.85)</b>
<b>Group : [2120.0]</b>	<b>Notes Payable: Subsidiaries and Affiliates</b>		
<b>Subgroup : None</b>			
23000	Due to / from Affiliates	(367,557.82)	(367,557.82)
<b>Subtotal : None</b>		<b>(367,557.82)</b>	<b>(367,557.82)</b>
<b>Total [2120.0]</b>	<b>Notes Payable: Subsidiaries and Affili</b>	<b>(367,557.82)</b>	<b>(367,557.82)</b>

<b>Group : [2310.0]</b>	<b>Mortgages</b>			
<b>Subgroup : None</b>				
25145	Mortgage Payable - Current Portion	(269,044.85)	(263,012.00)	
25150	Loan Payable - Current Portion	(20,054.00)	(19,579.00)	
25645	Mortgage Payable - Long Term Portion	(12,886,677.42)	(13,155,722.18)	
25650	Loan Payable - Long Term	(983,987.42)	(1,004,041.62)	20,054.20
<b>Subtotal : None</b>		<b>(14,159,763.69)</b>	<b>(14,442,354.80)</b>	
<b>Total [2310.0]</b>	<b>Mortgages</b>	<b>(14,159,763.69)</b>	<b>(14,442,354.80)</b>	282,591.11
<b>Group : [2650.0]</b>	<b>Retained Earnings (Corp)</b>			
<b>Subgroup : None</b>				
30035	Equity Transfer	3,469,790.23	3,469,790.23	
30060	Retained Earnings	3,345,680.24	2,165,685.46	
<b>Subtotal : None</b>		<b>6,815,470.47</b>	<b>5,635,475.69</b>	
<b>Total [2650.0]</b>	<b>Retained Earnings (Corp)</b>	<b>6,815,470.47</b>	<b>5,635,475.69</b>	
<b>Group : [3510.1]</b>	<b>Rental Income: Nursing Facility</b>			
<b>Subgroup : None</b>				
46005	Rental Income - Related Party	(1,100,268.24)	(1,016,173.01)	
<b>Subtotal : None</b>		<b>(1,100,268.24)</b>	<b>(1,016,173.01)</b>	
<b>Total [3510.1]</b>	<b>Rental Income: Nursing Facility</b>	<b>(1,100,268.24)</b>	<b>(1,016,173.01)</b>	
<b>Group : [3530.0]</b>	<b>Other Income</b>			
<b>Subgroup : None</b>				
87500	Interest Income	(7,238.57)	(873.73)	
<b>Subtotal : None</b>		<b>(7,238.57)</b>	<b>(873.73)</b>	
<b>Total [3530.0]</b>	<b>Other Income</b>	<b>(7,238.57)</b>	<b>(873.73)</b>	
<b>Group : [9540.0]</b>	<b>Taxes, Real Estate</b>			
<b>Subgroup : None</b>				
63400	Real Estate Tax Expense - Third Party	90,312.64	95,642.23	
<b>Subtotal : None</b>		<b>90,312.64</b>	<b>95,642.23</b>	
<b>Total [9540.0]</b>	<b>Taxes, Real Estate</b>	<b>90,312.64</b>	<b>95,642.23</b>	
<b>Group : [9545.1]</b>	<b>Long-Term Interst: Nursing Facilities</b>			
<b>Subgroup : None</b>				
63275	Other Insurance Expense	81,851.08	76,372.12	
86055	Amortization - Deferred Financing Cost	4,439.52	254,403.01	
87010	Interest Expense - Mortgages	325,695.80	1,334,488.67	
<b>Subtotal : None</b>		<b>411,986.40</b>	<b>1,665,263.80</b>	
<b>Total [9545.1]</b>	<b>Long-Term Interst: Nursing Facilities</b>	<b>411,986.40</b>	<b>1,665,263.80</b>	
<b>Group : [9550.0]</b>	<b>Building Depreciation</b>			
<b>Subgroup : None</b>				
85210	Depreciation - Building	147,171.24	146,462.85	
<b>Subtotal : None</b>		<b>147,171.24</b>	<b>146,462.85</b>	
<b>Total [9550.0]</b>	<b>Building Depreciation</b>	<b>147,171.24</b>	<b>146,462.85</b>	
<b>Group : [9560.8]</b>	<b>Building Improvement Depreciation</b>			
<b>Subgroup : None</b>				
85205	Depreciation - Land Improvements	63,876.26	60,779.98	
85215	Depreciation - Building Improvements	65,726.62	62,316.20	
85225	Depreciation -+ Flooring & Renovations	14,542.92	14,542.93	
<b>Subtotal : None</b>		<b>144,145.80</b>	<b>137,639.11</b>	

<b>Total [9560.8]</b>	<b>Building Improvement Depreciation</b>	<b>144,145.80</b>	<b>137,639.11</b>
<b>Group : [9570.0]</b>	<b>Equipment Depreciation</b>		
<b>Subgroup : None</b>			
85230	Depreciation - Furniture & Fixtures	23,248.42	22,987.55
85240	Depreciation - Movable	74,030.24	75,223.72
85241	Depreciation - Fixed	27,361.59	23,989.85
85250	Depreciation - Computer Hardware	3,692.94	4,800.07
<b>Subtotal : None</b>		<b>128,333.19</b>	<b>127,001.19</b>
<b>Total [9570.0]</b>	<b>Equipment Depreciation</b>	<b>128,333.19</b>	<b>127,001.19</b>
<b>Group : [9580.0]</b>	<b>Insurance- Building, Building Improvement, and Equipment</b>		
<b>Subgroup : None</b>			
63271	Property Insurance - Third Party	21,128.54	14,522.34
<b>Subtotal : None</b>		<b>21,128.54</b>	<b>14,522.34</b>
<b>Total [9580.0]</b>	<b>Insurance- Building, Building Improve</b>	<b>21,128.54</b>	<b>14,522.34</b>
<b>Group : [9502.5]</b>	<b>Other Operating Expenses</b>		
<b>Subgroup : None</b>			
63065	Accounting	7,041.67	10,510.00
63415	Annual Report Fees	459.00	0.00
67035	Building Repairs & Maintenance	(3,658.47)	0.00
85350	(Gain)/Loss on Fixed Asset Dispositions	28,232.78	0.00
<b>Subtotal : None</b>		<b>32,074.98</b>	<b>10,510.00</b>
<b>Total [9502.5]</b>	<b>Other Operating Expenses</b>	<b>32,074.98</b>	<b>10,510.00</b>
	<b>NET (INCOME) LOSS</b>	<b>(132,354.02)</b>	<b>1,179,994.78</b>
	<b>Sum of Account Groups</b>	<b>0.00</b>	<b>0.00</b>

Tickmarks

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