

Client: **A443222 - We Do Care, Inc.**  
Engagement: **MDMC 2023 - We Do Care, Inc.**  
Period Ending: **12/31/2023**  
Trial Balance: **T02-01 - Bainbridge TB**  
Workpaper: **T02:::02 - MCD REA-CR Groupings Report**

Account	Description	CAID 12/31/2023	PP-1 12/31/2022
<b>Group : [1025.0] Cash &amp; Equivalents</b>			
<b>Subgroup : None</b>			
1010.00	Cash - Operating	28,469.53	56,566.87
<b>Subtotal : None</b>		<b>28,469.53</b>	<b>56,566.87</b>
<b>Total [1025.0] Cash &amp; Equivalents</b>		<b>28,469.53</b>	<b>56,566.87</b>
<b>Group : [1050.0] Cash: Other Cash</b>			
<b>Subgroup : None</b>			
1036.00	Real Estate Tax Escrow	24,339.62	34,790.12
1037.00	MIP Escrow	12,009.77	14,025.57
1038.00	Insurance Escrow	14,916.98	8,466.37
1039.00	Replacement Reserve Escrow	161,181.74	130,345.87
1040.00	Debt Service Escrow	175,313.24	174,404.43
<b>Subtotal : None</b>		<b>387,761.35</b>	<b>362,032.36</b>
<b>Total [1050.0] Cash: Other Cash</b>		<b>387,761.35</b>	<b>362,032.36</b>
<b>Group : [1280.0] Prepaid Expenses: Prepaid Insurance</b>			
<b>Subgroup : None</b>			
1280.00	Prepaid Insurance	22,831.00	23,386.00
<b>Subtotal : None</b>		<b>22,831.00</b>	<b>23,386.00</b>
<b>Total [1280.0] Prepaid Expenses: Prepaid Insurance</b>		<b>22,831.00</b>	<b>23,386.00</b>
<b>Group : [1511.1] Land: Cost</b>			
<b>Subgroup : None</b>			
1511.00	Land	353,500.00	353,500.00
<b>Subtotal : None</b>		<b>353,500.00</b>	<b>353,500.00</b>
<b>Total [1511.1] Land: Cost</b>		<b>353,500.00</b>	<b>353,500.00</b>
<b>Group : [1521.1] Building: Cost</b>			
<b>Subgroup : None</b>			
1521.00	Building	2,181,378.00	2,181,378.00
<b>Subtotal : None</b>		<b>2,181,378.00</b>	<b>2,181,378.00</b>
<b>Total [1521.1] Building: Cost</b>		<b>2,181,378.00</b>	<b>2,181,378.00</b>
<b>Group : [1522.2] Building: Accum. Depr.</b>			
<b>Subgroup : None</b>			
1522.00	AD - Building	(747,142.00)	(692,607.00)
<b>Subtotal : None</b>		<b>(747,142.00)</b>	<b>(692,607.00)</b>
<b>Total [1522.2] Building: Accum. Depr.</b>		<b>(747,142.00)</b>	<b>(692,607.00)</b>
<b>Group : [1611.1] Building Improvements: Cost</b>			
<b>Subgroup : None</b>			
1611.00	Building Improvements	1,088,274.33	1,086,192.38
<b>Subtotal : None</b>		<b>1,088,274.33</b>	<b>1,086,192.38</b>
<b>Total [1611.1] Building Improvements: Cost</b>		<b>1,088,274.33</b>	<b>1,086,192.38</b>
<b>Group : [1612.2] Building Improvements: Accum. Depr.</b>			
<b>Subgroup : None</b>			
1612.00	Accum Depreciation - Building Improv	(502,362.00)	(447,948.00)
<b>Subtotal : None</b>		<b>(502,362.00)</b>	<b>(447,948.00)</b>
<b>Total [1612.2] Building Improvements: Accum. Depr.</b>		<b>(502,362.00)</b>	<b>(447,948.00)</b>
<b>Group : [1651.1] Equipment: Cost</b>			
<b>Subgroup : None</b>			
1651.00	Equipment	419,140.16	391,179.13
<b>Subtotal : None</b>		<b>419,140.16</b>	<b>391,179.13</b>
<b>Total [1651.1] Equipment: Cost</b>		<b>419,140.16</b>	<b>391,179.13</b>
<b>Group : [1652.2] Equipment: Accum. Depr.</b>			
<b>Subgroup : None</b>			
1652.00	Accum Depreciation - Equipment	(350,677.00)	(329,552.00)
<b>Subtotal : None</b>		<b>(350,677.00)</b>	<b>(329,552.00)</b>

2,081.95

27,961.03

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Trial Balance: **T02-01 - Bainbridge TB**  
Workpaper: **T02:::02 - MCD REA-CR Groupings Report**

Account	Description	CAID	PP-1
		12/31/2023	12/31/2022
<b>Total [1652.2] Equipment: Accum. Depr.</b>		<b>(350,677.00)</b>	<b>(329,552.00)</b>
<b>Group : [1975.1] Mortgage Acquisition Costs</b>			
<b>Subgroup : None</b>			
1822.00	Mortgage Acquisition Costs	171,369.60	171,369.60
<b>Subtotal : None</b>		<b>171,369.60</b>	<b>171,369.60</b>
<b>Total [1975.1] Mortgage Acquisition Costs</b>		<b>171,369.60</b>	<b>171,369.60</b>
<b>Group : [1975.2] Accumulated Amort. of Mort. Acq. Costs</b>			
<b>Subgroup : None</b>			
1823.00	Reserve - Mortgage Acquisition Costs	(33,190.79)	(25,547.97)
<b>Subtotal : None</b>		<b>(33,190.79)</b>	<b>(25,547.97)</b>
<b>Total [1975.2] Accumulated Amort. of Mort. Acq. Costs</b>		<b>(33,190.79)</b>	<b>(25,547.97)</b>
<b>Group : [1985.0] Other Deferred Charges &amp; Other Non-Current Assets</b>			
<b>Subgroup : None</b>			
1800.00	Goodwill	0.00	2,079,400.00
1810.00	Reserve - Goodwill	0.00	(2,079,400.00)
<b>Subtotal : None</b>		<b>0.00</b>	<b>0.00</b>
<b>Total [1985.0] Other Deferred Charges &amp; Other Non-Current Assets</b>		<b>0.00</b>	<b>0.00</b>
<b>Group : [2030.0] Accrued Expenses</b>			
<b>Subgroup : None</b>			
2070.00	Accrued Interest Payable	(12,546.00)	(12,873.00)
<b>Subtotal : None</b>		<b>(12,546.00)</b>	<b>(12,873.00)</b>
<b>Total [2030.0] Accrued Expenses</b>		<b>(12,546.00)</b>	<b>(12,873.00)</b>
<b>Group : [2160.0] Notes Payable: Long-Term Debt Current Portion</b>			
<b>Subgroup : None</b>			
2311.00	ST Mortgage	(141,710.00)	(137,733.00)
<b>Subtotal : None</b>		<b>(141,710.00)</b>	<b>(137,733.00)</b>
<b>Total [2160.0] Notes Payable: Long-Term Debt Current Portion</b>		<b>(141,710.00)</b>	<b>(137,733.00)</b>
<b>Group : [2310.0] Mortgages</b>			
<b>Subgroup : None</b>			
2310.00	Mortgage Payable	(5,282,564.33)	(5,420,296.87)
2312.00	ST Offset	141,710.00	137,733.00
<b>Subtotal : None</b>		<b>(5,140,854.33)</b>	<b>(5,282,563.87)</b>
<b>Total [2310.0] Mortgages</b>		<b>(5,140,854.33)</b>	<b>(5,282,563.87)</b>
<b>Group : [2520.0] Capital (Sole or Part)</b>			
<b>Subgroup : None</b>			
2650.00	Retained Earnings	2,303,220.50	2,198,062.64
<b>Subtotal : None</b>		<b>2,303,220.50</b>	<b>2,198,062.64</b>
<b>Total [2520.0] Capital (Sole or Part)</b>		<b>2,303,220.50</b>	<b>2,198,062.64</b>
<b>Group : [2540.0] Partnership Drawings (Part)</b>			
<b>Subgroup : None</b>			
2625.00	Distributions	40,000.00	18,000.00
<b>Subtotal : None</b>		<b>40,000.00</b>	<b>18,000.00</b>
<b>Total [2540.0] Partnership Drawings (Part)</b>		<b>40,000.00</b>	<b>18,000.00</b>
<b>Group : [3510.1] Rental Income: Nursing Facilities</b>			
<b>Subgroup : None</b>			
3010.00	Rental Income	(480,000.00)	(480,000.00)
<b>Subtotal : None</b>		<b>(480,000.00)</b>	<b>(480,000.00)</b>
<b>Total [3510.1] Rental Income: Nursing Facilities</b>		<b>(480,000.00)</b>	<b>(480,000.00)</b>
<b>Group : [3530.0] Other Income</b>			
<b>Subgroup : None</b>			
3180.00	Interest Income	(835.87)	(158.60)
3185.00	Interest Income- Other	(908.81)	(205.14)
<b>Subtotal : None</b>		<b>(1,744.68)</b>	<b>(363.74)</b>

137,732.54

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Account	Description	CAID	PP-1
		12/31/2023	12/31/2022
<b>Total [3530.0] Other Income</b>		<b>(1,744.68)</b>	<b>(363.74)</b>
<b>Group : [9540.0] Taxes, Real Estate</b>			
<b>Subgroup : None</b>			
4510.00	Real Estate Taxes	74,964.06	78,457.59
<b>Subtotal : None</b>		<b>74,964.06</b>	<b>78,457.59</b>
<b>Total [9540.0] Taxes, Real Estate</b>		<b>74,964.06</b>	<b>78,457.59</b>
<b>Group : [9545.1] Long-Term Interest: Nursing Facilities</b>			
<b>Subgroup : None</b>			
4421.00	MIP EXPENSE	34,801.79	35,616.21
4520.00	Interest 1st Mortgage	152,361.58	156,236.03
4528.00	Amortization - MAC	7,642.82	7,660.63
<b>Subtotal : None</b>		<b>194,806.19</b>	<b>199,512.87</b>
<b>Total [9545.1] Long-Term Interest: Nursing Facilities</b>		<b>194,806.19</b>	<b>199,512.87</b>
<b>Group : [9550.0] Building Depreciation</b>			
<b>Subgroup : None</b>			
4541.00	Depreciation - Building	54,535.00	54,535.00
<b>Subtotal : None</b>		<b>54,535.00</b>	<b>54,535.00</b>
<b>Total [9550.0] Building Depreciation</b>		<b>54,535.00</b>	<b>54,535.00</b>
<b>Group : [9560.8] Building Improvement Depreciation</b>			
<b>Subgroup : None</b>			
4565.00	Depreciation - Building Improvements	54,414.00	54,310.00
<b>Subtotal : None</b>		<b>54,414.00</b>	<b>54,310.00</b>
<b>Total [9560.8] Building Improvement Depreciation</b>		<b>54,414.00</b>	<b>54,310.00</b>
<b>Group : [9570.0] Equipment Depreciation</b>			
<b>Subgroup : None</b>			
4570.00	Depreciation - Equipment	21,125.00	19,318.00
<b>Subtotal : None</b>		<b>21,125.00</b>	<b>19,318.00</b>
<b>Total [9570.0] Equipment Depreciation</b>		<b>21,125.00</b>	<b>19,318.00</b>
<b>Group : [9580.0] Insurance- Building, Building Improvement, and Equipment</b>			
<b>Subgroup : None</b>			
4420.00	Insurance - Other	14,074.00	10,649.00
<b>Subtotal : None</b>		<b>14,074.00</b>	<b>10,649.00</b>
<b>Total [9580.0] Insurance- Building, Building Improvement, and Equipment</b>		<b>14,074.00</b>	<b>10,649.00</b>
<b>Group : [9502.4] Utilities &amp; Plant Operations Expenses</b>			
<b>Subgroup : None</b>			
5115.00	Plant Supplies	0.00	5,831.86
<b>Subtotal : None</b>		<b>0.00</b>	<b>5,831.86</b>
<b>Total [9502.4] Utilities &amp; Plant Operations Expenses</b>		<b>0.00</b>	<b>5,831.86</b>
<b>Group : [9502.5] Other Operating Expenses</b>			
<b>Subgroup : None</b>			
4250.00	Office Supplies and Expense	87.00	506.28
4370.00	Legal	277.08	0.00
4595.00	Amortization - Goodwill	0.00	144,401.00
<b>Subtotal : None</b>		<b>364.08</b>	<b>144,907.28</b>
<b>Total [9502.5] Other Operating Expenses</b>		<b>364.08</b>	<b>144,907.28</b>
<b>Sum of Account Groups</b>		<b>0.00</b>	<b>0.00</b>

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