

Client: **A442975 - Winchester Nursing Center, Inc.**
Engagement: **MDMC 2023 - Winchester Nursing Center, Inc.**
Period Ending: **12/31/2023**
Trial Balance: **T02-01 - Realty TB**
Workpaper: **T:::02 - MCD REA-CR Groupings Report**

Account	Description	CAID 12/31/2023	PP-1 12/31/2022
Group : [1130.0] Rent Receivable			
Subgroup : None			
13000	rent receivable	308,823.54	1,114,705.90
Subtotal : None		308,823.54	1,114,705.90
Total [1130.0] Rent Receivable		308,823.54	1,114,705.90
Group : [1300.0] Prepaid Expenses: Other Prepaid Expenses			
Subgroup : None			
14000	Prepaid Expense	3,921.57	3,921.57
Subtotal : None		3,921.57	3,921.57
Total [1300.0] Prepaid Expenses: Other Prepaid Expenses		3,921.57	3,921.57
Group : [1511.1] Land: Cost			
Subgroup : None			
15200	Closing Costs property	96,183.34	96,183.34
Subtotal : None		96,183.34	96,183.34
Total [1511.1] Land: Cost		96,183.34	96,183.34
Group : [1521.1] Building: Cost			
Subgroup : None			
15100	Building	12,500,000.00	12,500,000.00
Subtotal : None		12,500,000.00	12,500,000.00
Total [1521.1] Building: Cost		12,500,000.00	12,500,000.00
Group : [1522.2] Building: Accum. Depr.			
Subgroup : None			
15110	A/D - Building	(1,092,439.66)	(546,219.83)
Subtotal : None		(1,092,439.66)	(546,219.83)
Total [1522.2] Building: Accum. Depr.		(1,092,439.66)	(546,219.83)
Group : [1975.1] Mortgage Acquisition Costs			
Subgroup : None			
16100	Mtg Acq Costs - HUD refi	340,243.87	340,243.87
Subtotal : None		340,243.87	340,243.87
Total [1975.1] Mortgage Acquisition Costs		340,243.87	340,243.87
Group : [1975.2] Accumulated Amort. of Mort. Acq. Costs			
Subgroup : None			
16110	A/A - MAC HUD Refi	(226,830.00)	(113,415.00)
Subtotal : None		(226,830.00)	(113,415.00)
Total [1975.2] Accumulated Amort. of Mort. Acq. Costs		(226,830.00)	(113,415.00)
Group : [1985.0] Other Deferred Charges & Other Non-Current Assets			
Subgroup : None			
15000	HUD Deposits	94,933.00	0.00
16200	Leasing costs	8,117.25	8,117.25
1652	amort- leasing	(2,706.00)	(1,353.00)
Subtotal : None		100,344.25	6,764.25
Total [1985.0] Other Deferred Charges & Other Non-Current Assets		100,344.25	6,764.25
Group : [2030.0] Accrued Expenses			

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Workpaper: **T:::02 - MCD REA-CR Groupings Report**

Account	Description	CAID 12/31/2023	PP-1 12/31/2022
Subgroup : None			
25500	Accrued Interest Payable	(105,239.74)	0.00
Subtotal : None		(105,239.74)	0.00
Total [2030.0] Accrued Expenses		(105,239.74)	0.00
Group : [2310.0] Mortgages			
Subgroup : None			
26000	Mortgage- White Oak	(11,358,823.53)	(11,358,823.53)
Subtotal : None		(11,358,823.53)	(11,358,823.53)
Total [2310.0] Mortgages		(11,358,823.53)	(11,358,823.53)
Group : [2330.0] Due Affiliates/Related Parties			
Subgroup : None			
18500	Due From Affiliates	1,359.99	0.00
19999	RELATED PARTY RECEIVABLE	1,010,500.53	(247,546.26)
28000	Partnership debt	(2,435,294.00)	(2,232,352.88)
Subtotal : None		(1,423,433.48)	(2,479,899.14)
Total [2330.0] Due Affiliates/Related Parties		(1,423,433.48)	(2,479,899.14)
Group : [2520.0] Capital (Sole, Part or LLC)			
Subgroup : None			
32000	Retained Earnings	436,538.57	0.00
3900	Retained Earnings	0.00	5,111.47
Subtotal : None		436,538.57	5,111.47
Total [2520.0] Capital (Sole, Part or LLC)		436,538.57	5,111.47
Group : [3510.1] Rental Income: Nursing Facility			
Subgroup : None			
3010	Rental Income	(1,600,918.19)	(1,235,294.16)
Subtotal : None		(1,600,918.19)	(1,235,294.16)
Total [3510.1] Rental Income: Nursing Facility		(1,600,918.19)	(1,235,294.16)
Group : [9545.1] Long Term Interest:: Nursing Facilities			
Subgroup : None			
4536	Interest- white oak	1,103,050.35	744,043.98
4597	Amortization - MAC HUD Refi	114,768.00	114,768.00
Subtotal : None		1,217,818.35	858,811.98
Total [9545.1] Long Term Interest:: Nursing Facilities		1,217,818.35	858,811.98
Group : [9545.5] Interest on Working Capital			
Subgroup : None			
4536.1	Interest-promissory note	202,941.12	202,941.12
Subtotal : None		202,941.12	202,941.12
Total [9545.5] Interest on Working Capital		202,941.12	202,941.12
Group : [9550.0] Building Depreciation			
Subgroup : None			
4543	Depreciation - Improvements	546,219.83	546,219.83
Subtotal : None		546,219.83	546,219.83
Total [9550.0] Building Depreciation		546,219.83	546,219.83
Group : [9502.5] Other Operating Expenses			

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Workpaper: **T:::02 - MCD REA-CR Groupings Report**

Account	Description	CAID	PP-1
		12/31/2023	12/31/2022
Subgroup : None			
4252	Filing Fees	689.12	781.87
60100	Asset Management fee	47,058.84	47,058.84
66700	Professional fees	6,902.20	10,907.62
Subtotal : None		54,650.16	58,748.33
Total [9502.5] Other Operating Expenses		54,650.16	58,748.33
Sum of Account Groups		0.00	0.00
Net (Income) Loss		420,711.27	431,427.10

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