

Client: **A246364 - Billerica Healthcare Solutions, LLC**  
Engagement: **MCMD 2022 - Baker Katz Nursing Home**  
Period Ending: **12/31/2022**  
Trial Balance: **T-02 - Realty TB**

Account	Description	MCAID	1st PP	
		12/31/2022	12/31/2021	
<b>Group : [1025.0] Cash &amp; Cash Equivalents</b>				
<b>Subgroup : None</b>				
1015	Cash	9,864.49	655,143.36	
<b>Subtotal : None</b>		<b>9,864.49</b>	<b>655,143.36</b>	
<b>Total [1025.0] Cash &amp; Cash Equivalents</b>		<b>9,864.49</b>	<b>655,143.36</b>	
<b>Group : [1180.0] Loans Receivable: Affiliates/Related Parties</b>				
<b>Subgroup : None</b>				
1170	Due From Solutions	1,044,855.17	648,855.17	
1790	Due from Lynn LLC	650,000.00	0.00	
<b>Subtotal : None</b>		<b>1,694,855.17</b>	<b>648,855.17</b>	
<b>Total [1180.0] Loans Receivable: Affiliates/Related Parties</b>		<b>1,694,855.17</b>	<b>648,855.17</b>	
<b>Group : [1511.1] Land: Cost</b>				
<b>Subgroup : None</b>				
1515	Land	680,000.00	680,000.00	
<b>Subtotal : None</b>		<b>680,000.00</b>	<b>680,000.00</b>	
<b>Total [1511.1] Land: Cost</b>		<b>680,000.00</b>	<b>680,000.00</b>	
<b>Group : [1521.1] Building: Cost</b>				
<b>Subgroup : None</b>				
1520	Buildings	2,545,761.00	2,545,761.00	
<b>Subtotal : None</b>		<b>2,545,761.00</b>	<b>2,545,761.00</b>	
<b>Total [1521.1] Building: Cost</b>		<b>2,545,761.00</b>	<b>2,545,761.00</b>	
<b>Group : [1522.2] Building: Accum. Depr.</b>				
<b>Subgroup : None</b>				
1621.01	Acc Dep - Buildings:Acc Dep - Building	(270,487.08)	(206,843.08)	
<b>Subtotal : None</b>		<b>(270,487.08)</b>	<b>(206,843.08)</b>	
<b>Total [1522.2] Building: Accum. Depr.</b>		<b>(270,487.08)</b>	<b>(206,843.08)</b>	
<b>Group : [1651.1] Equipment: Cost</b>				
<b>Subgroup : None</b>				
1651	Equipment	174,239.00	174,239.00	
<b>Subtotal : None</b>		<b>174,239.00</b>	<b>174,239.00</b>	
<b>Total [1651.1] Equipment: Cost</b>		<b>174,239.00</b>	<b>174,239.00</b>	
<b>Group : [1652.2] Equipment: Accum. Depr.</b>				
<b>Subgroup : None</b>				
1652	Acc Dep - Equipment	(39,731.75)	(22,307.75)	
<b>Subtotal : None</b>		<b>(39,731.75)</b>	<b>(22,307.75)</b>	
<b>Total [1652.2] Equipment: Accum. Depr.</b>		<b>(39,731.75)</b>	<b>(22,307.75)</b>	
<b>Group : [1975.1] Mortgage Acquisition Costs</b>				
<b>Subgroup : None</b>				
1800	Mortgage Acquisition - Radius	19,285.72	19,285.72	
<b>Subtotal : None</b>		<b>19,285.72</b>	<b>19,285.72</b>	
<b>Total [1975.1] Mortgage Acquisition Costs</b>		<b>19,285.72</b>	<b>19,285.72</b>	
<b>Group : [1975.2] Accumulated Amort. of Mort. Acq. Costs</b>				
<b>Subgroup : None</b>				
1810	Mortgage Acquisition	(3,212.50)	(2,441.50)	
<b>Subtotal : None</b>		<b>(3,212.50)</b>	<b>(2,441.50)</b>	
<b>Total [1975.2] Accumulated Amort. of Mort. Acq. Costs</b>		<b>(3,212.50)</b>	<b>(2,441.50)</b>	
<b>Group : [2310.0] Mortgages</b>				
<b>Subgroup : None</b>				
2050.01	LTD - Current Portion	(65,922.00)	(62,430.00)	
2050.02	ST Portion of Debt	65,922.00	62,430.00	
2600	Radius mortgage	(2,481,323.32)	(2,543,749.16)	62,425.84
<b>Subtotal : None</b>		<b>(2,481,323.32)</b>	<b>(2,543,749.16)</b>	
<b>Total [2310.0] Mortgages</b>		<b>(2,481,323.32)</b>	<b>(2,543,749.16)</b>	62,425.84
<b>Group : [2650.0] Retained Earnings (Corp)</b>				
<b>Subgroup : None</b>				
3300	Retained Earnings	(1,947,942.76)	(1,569,644.29)	
<b>Subtotal : None</b>		<b>(1,947,942.76)</b>	<b>(1,569,644.29)</b>	
<b>Total [2650.0] Retained Earnings (Corp)</b>		<b>(1,947,942.76)</b>	<b>(1,569,644.29)</b>	
<b>Group : [3510.1] Rental Income: Nursing Facility</b>				
<b>Subgroup : None</b>				
4000	Rent Revenue	(600,000.00)	(600,000.00)	
<b>Subtotal : None</b>		<b>(600,000.00)</b>	<b>(600,000.00)</b>	
<b>Total [3510.1] Rental Income: Nursing Facility</b>		<b>(600,000.00)</b>	<b>(600,000.00)</b>	
<b>Group : [9545.1] Long Term Interest: Nursing Faclities</b>				
<b>Subgroup : None</b>				
6213.01	Interest Expense:Mortgage Int - Radius	137,206.40	140,515.51	
6215	Interest Expense:Wells Fargo Interest	(353.37)	(652.64)	
8000	Amortization Exp - Mtge.	771.00	770.72	
<b>Subtotal : None</b>		<b>137,624.03</b>	<b>140,633.59</b>	
<b>Total [9545.1] Long Term Interest: Nursing Faclities</b>		<b>137,624.03</b>	<b>140,633.59</b>	(3,009.56)

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Account	Description	MCAID	1st PP	
		12/31/2022	12/31/2021	
<b>Group : [9550.0]</b>	<b>Building Depreciation</b>			
<b>Subgroup : None</b>				
8010	Depreciation Expense - Bldg.	63,644.00	63,643.94	
<b>Subtotal : None</b>		<b>63,644.00</b>	<b>63,643.94</b>	
<b>Total [9550.0] Building Depreciation</b>		<b>63,644.00</b>	<b>63,643.94</b>	0.06
<b>Group : [9570.0]</b>	<b>Equipment Depreciation</b>			
<b>Subgroup : None</b>				
6032	Depreciation Expenses:Equip - Dep	17,424.00	17,424.00	
<b>Subtotal : None</b>		<b>17,424.00</b>	<b>17,424.00</b>	
<b>Total [9570.0] Equipment Depreciation</b>		<b>17,424.00</b>	<b>17,424.00</b>	
	<b>Sum of Account Groups</b>	<b>0.00</b>	<b>0.00</b>	
	<b>Net (Income) Loss</b>	<b>(381,307.97)</b>	<b>(378,298.47)</b>	

**Tickmarks**

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