

Client: **A140569 - Bear Mountain-Mattapan Health**  
Engagement: **MDMC 2022 - Bear Mountain Mattapan Health**  
Period Ending: **12/31/2022**  
Trial Balance: **T-01 - Realty TB**  
Workpaper: **T::02 - MCD REA-CR 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>			
1027.0	Southern First # 4119	2.00	0.00
<b>Subtotal : None</b>		<b>2.00</b>	<b>0.00</b>
<b>Total [1025.0] Cash &amp; Cash Equivalents</b>		<b>2.00</b>	<b>0.00</b>
<b>Group : [1160.0] Loans Receivable: Officers/Owners</b>			
<b>Subgroup : None</b>			
1185.0	Loan to Partners	74,499.00	0.00
<b>Subtotal : None</b>		<b>74,499.00</b>	<b>0.00</b>
<b>Total [1160.0] Loans Receivable: Officers/Owners</b>		<b>74,499.00</b>	<b>0.00</b>
<b>Group : [1311.0] Other Current Assets</b>			
<b>Subgroup : None</b>			
1250.0	Escrow Account-Earnest Money	0.00	18,306.00
1311.1	CLOSING COSTS	150,501.00	91,641.68
1311.2	A/D Closing Costs	0.00	(18,839.08)
1975.2	ACCUMULATED AMORTIZATION	(5,853.00)	(26,207.56)
<b>Subtotal : None</b>		<b>144,648.00</b>	<b>64,901.04</b>
<b>Total [1311.0] Other Current Assets</b>		<b>144,648.00</b>	<b>64,901.04</b>
<b>Group : [1511.1] Land: Cost</b>			
<b>Subgroup : None</b>			
1511.1	LAND	565,000.00	565,000.00
<b>Subtotal : None</b>		<b>565,000.00</b>	<b>565,000.00</b>
<b>Total [1511.1] Land: Cost</b>		<b>565,000.00</b>	<b>565,000.00</b>
<b>Group : [1521.1] Building: Cost</b>			
<b>Subgroup : None</b>			
1521.1	BUILDINGS	6,135,000.00	6,135,000.00
<b>Subtotal : None</b>		<b>6,135,000.00</b>	<b>6,135,000.00</b>
<b>Total [1521.1] Building: Cost</b>		<b>6,135,000.00</b>	<b>6,135,000.00</b>
<b>Group : [1522.2] Building: Accum. Depr.</b>			
<b>Subgroup : None</b>			
1521.2	A/D Building	(1,058,731.00)	(485,033.07)
<b>Subtotal : None</b>		<b>(1,058,731.00)</b>	<b>(485,033.07)</b>
<b>Total [1522.2] Building: Accum. Depr.</b>		<b>(1,058,731.00)</b>	<b>(485,033.07)</b>
<b>Group : [1651.1] Equipment: Cost</b>			
<b>Subgroup : None</b>			
1651.1	EQUIPMENT	425,000.00	425,000.00
1651.2	FURNITURE & FIXTURES	375,000.00	375,000.00
<b>Subtotal : None</b>		<b>800,000.00</b>	<b>800,000.00</b>
<b>Total [1651.1] Equipment: Cost</b>		<b>800,000.00</b>	<b>800,000.00</b>
<b>Group : [1652.2] Equipment: Accum. Depr.</b>			
<b>Subgroup : None</b>			
1651.3	A/D Furniture & Fixtures	0.00	(375,000.10)
1652.2	A/D Equipment	0.00	(366,451.14)
<b>Subtotal : None</b>		<b>0.00</b>	<b>(741,451.24)</b>
<b>Total [1652.2] Equipment: Accum. Depr.</b>		<b>0.00</b>	<b>(741,451.24)</b>
<b>Group : [1975.1] Mortgage Acquisition Costs</b>			
<b>Subgroup : None</b>			
1975.1	ORIGINATION FEES LOAN COST	0.00	42,500.00
<b>Subtotal : None</b>		<b>0.00</b>	<b>42,500.00</b>
<b>Total [1975.1] Mortgage Acquisition Costs</b>		<b>0.00</b>	<b>42,500.00</b>
<b>Group : [2310.0] Mortgages</b>			
<b>Subgroup : None</b>			
2310.0	NOTES PAYABLE	(5,425,000.00)	0.00
2320.0	LTD-United Community Bank	0.00	(5,200,000.00)
<b>Subtotal : None</b>		<b>(5,425,000.00)</b>	<b>(5,200,000.00)</b>
<b>Total [2310.0] Mortgages</b>		<b>(5,425,000.00)</b>	<b>(5,200,000.00)</b>

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Account	Description	CAID 12/31/2022	PP-1 12/31/2021	
<b>Group : [2330.0] Due Affiliates/Related Parties</b>				
<b>Subgroup : None</b>				
2110.1	Due to Darren Devore	0.00	(6,102.00)	
2110.2	Due to John Scates	0.00	(6,102.00)	
2110.3	Due to Ryan Scates	0.00	(6,102.00)	
<b>Subtotal : None</b>		<b>0.00</b>	<b>(18,306.00)</b>	
<b>Total [2330.0] Due Affiliates/Related Parties</b>		<b>0.00</b>	<b>(18,306.00)</b>	
<b>Group : [2650.0] Retained Earnings (Corp)</b>				
<b>Subgroup : None</b>				
2540.0	DISTRIBUTIONS- MA PROPERTY HOLDINGS MANAGER	2,180,544.40	1,620,296.48	560,247.92
2620.0	CAPITAL ACCOUNT- MA PROPERTY HOLDINGS MANAGER	0.00	81,874.66	
2630.0	CAPITAL ACCOUNT- PATRIOT EQUITY INVESTORS	(2,865,969.00)	(2,864,781.87)	
2650.0	(INCOME) & LOSS SUMMARY	0.00	463,435.89	
<b>Subtotal : None</b>		<b>(685,424.60)</b>	<b>(699,174.84)</b>	
<b>Total [2650.0] Retained Earnings (Corp)</b>		<b>(685,424.60)</b>	<b>(699,174.84)</b>	277,196.48
<b>Group : [3510.1] Rental Income: Nursing Facility</b>				
<b>Subgroup : None</b>				
3510.1	RENTAL INCOME	(589,212.40)	(823,693.86)	
<b>Subtotal : None</b>		<b>(589,212.40)</b>	<b>(823,693.86)</b>	
<b>Total [3510.1] Rental Income: Nursing Facility</b>		<b>(589,212.40)</b>	<b>(823,693.86)</b>	
<b>Group : [3530.0] Other Income</b>				
<b>Subgroup : None</b>				
3510.3	Other Income	0.00	(0.03)	
<b>Subtotal : None</b>		<b>0.00</b>	<b>(0.03)</b>	
<b>Total [3530.0] Other Income</b>		<b>0.00</b>	<b>(0.03)</b>	
<b>Group : [9545.1] Long Term Interest:: Nursing Facilities</b>				
<b>Subgroup : None</b>				
9540.0	Interest Expense	39,219.00	0.00	
<b>Subtotal : None</b>		<b>39,219.00</b>	<b>0.00</b>	
<b>Total [9545.1] Long Term Interest:: Nursing Facilities</b>		<b>39,219.00</b>	<b>0.00</b>	
<b>Group : [9550.0] Building Depreciation</b>				
<b>Subgroup : None</b>				
9550.1	Depreciation-Building	0.00	157,308.00	
<b>Subtotal : None</b>		<b>0.00</b>	<b>157,308.00</b>	
<b>Total [9550.0] Building Depreciation</b>		<b>0.00</b>	<b>157,308.00</b>	
<b>Group : [9570.0] Equipment Depreciation</b>				
<b>Subgroup : None</b>				
9550.2	Deprecation Equipment	0.00	117,090.24	
9550.3	Deprecation Furniture & Equipment	0.00	71,250.00	
<b>Subtotal : None</b>		<b>0.00</b>	<b>188,340.24</b>	
<b>Total [9570.0] Equipment Depreciation</b>		<b>0.00</b>	<b>188,340.24</b>	
<b>Group : [9502.5] Other Operating Expenses</b>				
<b>Subgroup : None</b>				
6502.6	Amortization-Origination Fees Loan Cost	0.00	8,499.72	
9502.5	Amortization-Closing Costs	0.00	6,110.04	
<b>Subtotal : None</b>		<b>0.00</b>	<b>14,609.76</b>	
<b>Total [9502.5] Other Operating Expenses</b>		<b>0.00</b>	<b>14,609.76</b>	
<b>Sum of Account Groups</b>		<b>0.00</b>	<b>0.00</b>	
<b>Net (Income) Loss</b>		<b>(549,993.40)</b>	<b>(463,435.89)</b>	

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