

Client: **A140567 - Bear Mountain-Parkway Health**
Engagement: **MDMC 2022 - Bear Mountain Parkway 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
Group : [1025.0] Cash & Cash Equivalents			
Subgroup : None			
1026.0	Southern First # 4184	2,469.14	0.00
Subtotal : None		2,469.14	0.00
Total [1025.0] Cash & Cash Equivalents		2,469.14	0.00
Group : [1311.0] Other Current Assets			
Subgroup : None			
1311.2	Accum. Amort-Closing Cossts	0.00	(24,438.55)
1311.3	Accum Amort-Orig Fees Closing Costs	0.00	(34,946.00)
Subtotal : None		0.00	(59,384.55)
Total [1311.0] Other Current Assets		0.00	(59,384.55)
Group : [1511.1] Land: Cost			
Subgroup : None			
1511.1	LAND	1,540,000.00	1,540,000.00
Subtotal : None		1,540,000.00	1,540,000.00
Total [1511.1] Land: Cost		1,540,000.00	1,540,000.00
Group : [1521.1] Building: Cost			
Subgroup : None			
1521.1	BUILDINGS	7,720,000.00	7,720,000.00
Subtotal : None		7,720,000.00	7,720,000.00
Total [1521.1] Building: Cost		7,720,000.00	7,720,000.00
Group : [1522.2] Building: Accum. Depr.			
Subgroup : None			
1522.2	ACCUMULATED DEPRECIATION-Building	(1,115,882.00)	(610,340.29)
Subtotal : None		(1,115,882.00)	(610,340.29)
Total [1522.2] Building: Accum. Depr.		(1,115,882.00)	(610,340.29)
Group : [1651.1] Equipment: Cost			
Subgroup : None			
1651.1	EQUIPMENT	565,000.00	565,000.00
1652.1	FURNITURE & FIXTURES	175,000.00	175,000.00
Subtotal : None		740,000.00	740,000.00
Total [1651.1] Equipment: Cost		740,000.00	740,000.00
Group : [1652.2] Equipment: Accum. Depr.			
Subgroup : None			
1652.2	Accum Depr- Equipment	0.00	(487,168.00)
1652.3	Accum Depr-Furniter & Fixtures	0.00	(175,000.00)
Subtotal : None		0.00	(662,168.00)
Total [1652.2] Equipment: Accum. Depr.		0.00	(662,168.00)
Group : [1975.1] Mortgage Acquisition Costs			
Subgroup : None			
1311.1	CLOSING COSTS	183,945.00	118,893.91
1975.1	ORIGINATION FEES LOAN COST	0.00	56,666.67
Subtotal : None		183,945.00	175,560.58
Total [1975.1] Mortgage Acquisition Costs		183,945.00	175,560.58
Group : [1975.2] Accumulated Amort. of Mort. Acq. Costs			
Subgroup : None			
1975.2	ACCUMULATED AMORTIZATION	(7,153.00)	0.00
Subtotal : None		(7,153.00)	0.00
Total [1975.2] Accumulated Amort. of Mort. Acq. Costs		(7,153.00)	0.00
Group : [2030.0] Accrued Expenses			
Subgroup : None			
2110.0	Accrued Collar Fee Payable	0.00	(24,860.48)
Subtotal : None		0.00	(24,860.48)

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Total [2030.0] Accrued Expenses		0.00	(24,860.48)
Group : [2110.0] Notes Payable: Officer, Owner, or Related Parties			
Subgroup : None			
2120.0	Loan from Partners	(74,499.00)	0.00
Subtotal : None		(74,499.00)	0.00
Total [2110.0] Notes Payable: Officer, Owner, or Related Parties		(74,499.00)	0.00
Group : [2120.0] Notes Payable: Subsidiaries and Affiliates			
Subgroup : None			
2112.0	Due to MA PH MGR, LLC	(449,501.00)	(1,109,113.16)
Subtotal : None		(449,501.00)	(1,109,113.16)
Total [2120.0] Notes Payable: Subsidiaries and Affiliates		(449,501.00)	(1,109,113.16)
Group : [2310.0] Mortgages			
Subgroup : None			
2160.0	Long Term Debt-United Community Bank	0.00	(6,436,778.94)
2310.0	NOTES PAYABLE	(6,775,000.00)	0.00
Subtotal : None		(6,775,000.00)	(6,436,778.94)
Total [2310.0] Mortgages		(6,775,000.00)	(6,436,778.94)
Group : [2520.0] Capital (Sole, Part or LLC)			
Subgroup : None			
2650.0	Retained Earnings	0.00	736,329.04
2650.1	CAPITAL ACCOUNT- MA PROPERTY HOLDINGS MANAGEI	3,260,499.25	319,574.03
2650.2	CAPITAL ACCOUNT- PATRIOT EQUITY INVESTORS	(4,249,939.00)	(4,247,657.55)
2650.3	DISTRIBUTIONS- MA PROPERTY HOLDINGS MANAGER	0.00	2,394,298.17
Subtotal : None		(989,439.75)	(797,456.31)
Total [2520.0] Capital (Sole, Part or LLC)		(989,439.75)	(797,456.31)
Group : [3510.1] Rental Income: Nursing Facility			
Subgroup : None			
3510.1	RENTAL INCOME	(826,531.25)	(1,144,354.11)
Subtotal : None		(826,531.25)	(1,144,354.11)
Total [3510.1] Rental Income: Nursing Facility		(826,531.25)	(1,144,354.11)
Group : [9545.1] Long Term Interest:: Nursing Facilities			
Subgroup : None			
4501.1	Interest Paid	0.00	192,841.77
9540.0	Interest Expense	50,991.86	0.00
9550.2	Amortization exp-Org Fees Loans Costs	0.00	11,334.00
Subtotal : None		50,991.86	204,175.77
Total [9545.1] Long Term Interest:: Nursing Facilities		50,991.86	204,175.77
Group : [9550.0] Building Depreciation			
Subgroup : None			
9550.3	Depreciation-Building	0.00	197,947.98
Subtotal : None		0.00	197,947.98
Total [9550.0] Building Depreciation		0.00	197,947.98
Group : [9570.0] Equipment Depreciation			
Subgroup : None			
9550.4	Depreciation-Equipment	0.00	155,662.97
9550.5	Depreciation-Furniture & Fixtures	0.00	33,249.96
Subtotal : None		0.00	188,912.93
Total [9570.0] Equipment Depreciation		0.00	188,912.93
Group : [9502.5] Other Operating Expenses			
Subgroup : None			
4500.1	Collar Fees	0.00	69,932.58
9502.5	MANAGEMENT FEE- MA PHM	600.00	0.00
9550.1	Amortization Exp-Closing Costs	0.00	7,926.00
Subtotal : None		600.00	77,858.58

1,760,349.25

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Total [9502.5] Other Operating Expenses		600.00	77,858.58
Sum of Account Groups		0.00	0.00
Net (Income) Loss		(774,939.39)	(475,458.85)

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