

Client: **A246364 - Billerica Healthcare Solutions, LLC**  
Engagement: **MCMD 2023 - Baker Katz Nursing Home**  
Period Ending: **12/31/2023**  
Trial Balance: **T-02 - Realty TB**

Account	Description	MCAID	1st PP
		12/31/2023	12/31/2022
<b>Group : [1025.0] Cash &amp; Cash Equivalents</b>			
<b>Subgroup : None</b>			
1015	Cash	14,356.17	9,864.49
<b>Subtotal : None</b>		<b>14,356.17</b>	<b>9,864.49</b>
<b>Total [1025.0] Cash &amp; Cash Equivalents</b>		<b>14,356.17</b>	<b>9,864.49</b>
<b>Group : [1180.0] Loans Receivable: Affiliates/Related Parties</b>			
<b>Subgroup : None</b>			
1170	Due From Solutions	1,440,855.17	1,044,855.17
1790	Due from Lynn LLC	650,000.00	650,000.00
<b>Subtotal : None</b>		<b>2,090,855.17</b>	<b>1,694,855.17</b>
<b>Total [1180.0] Loans Receivable: Affiliates/Related Parties</b>		<b>2,090,855.17</b>	<b>1,694,855.17</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	(334,131.08)	(270,487.08)
<b>Subtotal : None</b>		<b>(334,131.08)</b>	<b>(270,487.08)</b>
<b>Total [1522.2] Building: Accum. Depr.</b>		<b>(334,131.08)</b>	<b>(270,487.08)</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	(57,155.75)	(39,731.75)
<b>Subtotal : None</b>		<b>(57,155.75)</b>	<b>(39,731.75)</b>
<b>Total [1652.2] Equipment: Accum. Depr.</b>		<b>(57,155.75)</b>	<b>(39,731.75)</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	(3,983.50)	(3,212.50)
<b>Subtotal : None</b>		<b>(3,983.50)</b>	<b>(3,212.50)</b>
<b>Total [1975.2] Accumulated Amort. of Mort. Acq. Costs</b>		<b>(3,983.50)</b>	<b>(3,212.50)</b>
<b>Group : [2310.0] Mortgages</b>			
<b>Subgroup : None</b>			
2050.01	LTD - Current Portion	(69,235.00)	(65,922.00)
2050.02	ST Portion of Debt	69,235.00	65,922.00
2600	Radius mortgage	(2,415,405.29)	(2,481,323.32)
<b>Subtotal : None</b>		<b>(2,415,405.29)</b>	<b>(2,481,323.32)</b>
<b>Total [2310.0] Mortgages</b>		<b>(2,415,405.29)</b>	<b>(2,481,323.32)</b>
<b>Group : [2650.0] Retained Earnings (Corp)</b>			
<b>Subgroup : None</b>			
3300	Retained Earnings	(2,329,250.73)	(1,947,942.76)
<b>Subtotal : None</b>		<b>(2,329,250.73)</b>	<b>(1,947,942.76)</b>
<b>Total [2650.0] Retained Earnings (Corp)</b>		<b>(2,329,250.73)</b>	<b>(1,947,942.76)</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 : [3530.0] Other Income</b>			
<b>Subgroup : None</b>			
7100	Interest Income	(123.92)	0.00
<b>Subtotal : None</b>		<b>(123.92)</b>	<b>0.00</b>
<b>Total [3530.0] Other Income</b>		<b>(123.92)</b>	<b>0.00</b>
<b>Group : [9545.1] Long Term Interest: Nursing Faicilities</b>			

65,918.03

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Account	Description	MCAID	1st PP	
		12/31/2023	12/31/2022	
<b>Subgroup : None</b>				
6213.01	Interest Expense:Mortgage Int - Radius	133,714.21	137,206.40	
6215	Interest Expense:Wells Fargo Interest	0.00	(353.37)	
8000	Amortization Exp - Mtge.	771.00	771.00	
<b>Subtotal : None</b>		<b>134,485.21</b>	<b>137,624.03</b>	
<b>Total [9545.1] Long Term Interest: Nursing Faiclities</b>		<b>134,485.21</b>	<b>137,624.03</b>	(3,138.82)
<b>Group : [9550.0] Building Depreciation</b>				
<b>Subgroup : None</b>				
8010	Depreciation Expense - Bldg.	63,644.00	63,644.00	
<b>Subtotal : None</b>		<b>63,644.00</b>	<b>63,644.00</b>	
<b>Total [9550.0] Building Depreciation</b>		<b>63,644.00</b>	<b>63,644.00</b>	0.00
<b>Group : [9570.0] 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>(384,570.71)</b>	<b>(381,307.97)</b>	

Tickmarks

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