

Client: **A443233 - Metro Health Foundation of Massachusetts, Inc.**
Engagement: **MDMC 2023 - Bostonian**
Period Ending: **12/31/2023**
Trial Balance: **T-01 - Realty TB**
Workpaper: **T:::02 - MCD REA-CR Groupings Report**

Account	Description	CAID 12/31/2023	PP-1 12/31/2022
Group : [1025.0]	Cash & Cash Equivalent		
Subgroup : None			
30-100-1014-00	CASH CITIZENS - BOS	0.00	24.00
30-100-1019-00	CASH - RESIDUAL RECEIPTS	21,737.00	21,775.00
Subtotal : None		21,737.00	21,799.00
Total [1025.0]	Cash & Cash Equivalent	21,737.00	21,799.00
Group : [1280.0]	Prepaid Insurance		
Subgroup : None			
30-120-1280-00	PREPAID INSURANCE	87,033.00	81,081.00
Subtotal : None		87,033.00	81,081.00
Total [1280.0]	Prepaid Insurance	87,033.00	81,081.00
Group : [1300.0]	Other Prepaid Expenses		
Subgroup : None			
30-120-1290-00	PREPAID REAL ESTATE TAX	20,617.00	23,195.00
Subtotal : None		20,617.00	23,195.00
Total [1300.0]	Other Prepaid Expenses	20,617.00	23,195.00
Group : [1311.0]	Other Current Assets		
Subgroup : None			
30-150-1866-00	REPLACEMENT RESERVE	212,375.00	239,148.00
30-150-1950-01	MIP Escrow	30,020.00	11,076.00
30-150-1950-02	Tax Escrow	(985.00)	10,783.00
30-150-1950-03	Insurance Escrow	9,951.00	19,505.00
Subtotal : None		251,361.00	280,512.00
Total [1311.0]	Other Current Assets	251,361.00	280,512.00
Group : [1511.1]	Land Cost		
Subgroup : None			
30-135-1510-00	LAND	60,382.00	60,382.00
Subtotal : None		60,382.00	60,382.00
Total [1511.1]	Land Cost	60,382.00	60,382.00
Group : [1521.1]	Building Cost		
Subgroup : None			
30-135-1521-00	PP&E BUILDING	9,044,618.00	9,044,618.00
Subtotal : None		9,044,618.00	9,044,618.00
Total [1521.1]	Building Cost	9,044,618.00	9,044,618.00
Group : [1522.2]	Accum Depr Building		
Subgroup : None			
30-136-1521-00	ACCUM DEPR BUILDING	(5,897,848.00)	(5,671,733.00)
Subtotal : None		(5,897,848.00)	(5,671,733.00)
Total [1522.2]	Accum Depr Building	(5,897,848.00)	(5,671,733.00)
Group : [1611.1]	Building Improvements Cost		
Subgroup : None			
30-135-1585-00	OTHER IMPROVEMENTS	2,364,451.00	2,280,801.00
Subtotal : None		2,364,451.00	2,280,801.00
Total [1611.1]	Building Improvements Cost	2,364,451.00	2,280,801.00
Group : [1612.2]	Accum Depr Bldg Improvements		
Subgroup : None			
30-136-1585-00	ACCUM DEPR OTHER IMPROVEMENT	(1,220,458.00)	(1,108,040.00)

Subtotal : None		<u>(1,220,458.00)</u>	<u>(1,108,040.00)</u>	
Total [1612.2]	Accum Depr Bldg Improvements	<u>(1,220,458.00)</u>	<u>(1,108,040.00)</u>	(112,418.00)
Group : [1651.1]	Equipment Cost			
Subgroup : None				
30-135-1641-00	COMPUTER EQUIPMENT	220,334.00	220,334.00	
30-135-1670-00	EQUIPMENT	1,290,531.00	1,290,531.00	
Subtotal : None		<u>1,510,865.00</u>	<u>1,510,865.00</u>	0.00
Total [1651.1]	Equipment Cost	<u>1,510,865.00</u>	<u>1,510,865.00</u>	
Group : [1652.2]	Accum Depr Equipment			
Subgroup : None				
30-136-1641-00	ACCUM DEPR COMPUTER EQUIPMEN	(220,334.00)	(220,334.00)	
30-136-1670-00	ACCUM DEPR EQUIPMENT	(1,172,277.00)	(1,127,112.00)	
Subtotal : None		<u>(1,392,611.00)</u>	<u>(1,347,446.00)</u>	
Total [1652.2]	Accum Depr Equipment	<u>(1,392,611.00)</u>	<u>(1,347,446.00)</u>	(45,165.00)
Group : [1975.1]	Mortgage Acquisition Costs			
Subgroup : None				
30-146-1821-00	MORTGAGE ACQ COSTS RT	94,632.00	94,632.00	
Subtotal : None		<u>94,632.00</u>	<u>94,632.00</u>	
Total [1975.1]	Mortgage Acquisition Costs	<u>94,632.00</u>	<u>94,632.00</u>	
Group : [1975.2]	Accum Amort Mtge Aquistn Cost			
Subgroup : None				
30-147-1828-00	ACCUM AMORT LOAN ACQ COSTS	(35,054.00)	(29,754.00)	
Subtotal : None		<u>(35,054.00)</u>	<u>(29,754.00)</u>	
Total [1975.2]	Accum Amort Mtge Aquistn Cost	<u>(35,054.00)</u>	<u>(29,754.00)</u>	
Group : [1979.0]	Construction in Progress			
Subgroup : None				
30-135-1675	CIP- RR Reimb	95,772.00	0.00	
Subtotal : None		<u>95,772.00</u>	<u>0.00</u>	
Total [1979.0]	Construction in Progress	<u>95,772.00</u>	<u>0.00</u>	
Group : [2030.0]	Accrued Expenses			
Subgroup : None				
30-205-2032-00	ACCRUED INTEREST PAYABLE	(20,813.00)	(21,502.00)	
30-205-2033-00	ACCRUED INTEREST PAYABLE - 2ND	(137,120.00)	(55,528.00)	
Subtotal : None		<u>(157,933.00)</u>	<u>(77,030.00)</u>	
Total [2030.0]	Accrued Expenses	<u>(157,933.00)</u>	<u>(77,030.00)</u>	
Group : [2310.0]	Mortgages Payable Long-Term			
Subgroup : None				
2310.02	Current Portion HUD Mort.	0.00	213,640.00	
2310.03	HUD Mort Current	0.00	(213,640.00)	
30-235-2305-00	HUD LOAN - 2ND MORTGAGE	(3,626,298.00)	(3,626,298.00)	
30-235-2310-00	HUD MORTGAGE	(6,453,609.00)	(6,667,249.00)	
Subtotal : None		<u>(10,079,907.00)</u>	<u>(10,293,547.00)</u>	
Total [2310.0]	Mortgages Payable Long-Term	<u>(10,079,907.00)</u>	<u>(10,293,547.00)</u>	
Group : [2330.0]	Due Affiliates/Related Parties			
Subgroup : None				
30-240-2427-00	DUE BOSTONIAN	(2,040,315.00)	(1,172,382.00)	
30-240-2432-00	RENT PAYABLE-BOSTONIAN REALT	1,248,582.00	499,115.00	
Subtotal : None		<u>(791,733.00)</u>	<u>(673,267.00)</u>	
Total [2330.0]	Due Affiliates/Related Parties	<u>(791,733.00)</u>	<u>(673,267.00)</u>	
Group : [2410.0]	Net Assets Without Donor Restrictions			
Subgroup : None				
30-260-2770-00	RETAINED EARNINGS	5,802,994.00	5,321,694.00	
Subtotal : None		<u>5,802,994.00</u>	<u>5,321,694.00</u>	
Total [2410.0]	Net Assets Without Donor Restrictions	<u>5,802,994.00</u>	<u>5,321,694.00</u>	2,760,491.00

Group : [3510.1]	Rental Income: Nursing Facility		
Subgroup : None			
30-385-4000-00	RENTAL INCOME	(749,467.00)	(499,115.00)
Subtotal : None		(749,467.00)	(499,115.00)
Total [3510.1]	Rental Income: Nursing Facility	(749,467.00)	(499,115.00)
Group : [3530.0]	Other Income		
Subgroup : None			
30-380-3880-00	INTEREST INCOME	(781.00)	(67.00)
Subtotal : None		(781.00)	(67.00)
Total [3530.0]	Other Income	(781.00)	(67.00)
Group : [9540.0]	Taxes, Real Estate		
Subgroup : None			
30-450-4510-00	REAL ESTATE TAXES	33,156.00	26,918.00
Subtotal : None		33,156.00	26,918.00
Total [9540.0]	Taxes, Real Estate	33,156.00	26,918.00
Group : [9545.1]	Long-Term Interest: Nurisng Facility		
Subgroup : None			
30-450-4518-00	INTEREST OTHER	81,592.00	55,528.00
30-450-4520-00	1ST MORTGAGE INTEREST	253,571.00	278,846.00
30-450-4526-00	MORTGAGE INSURANCE	37,921.00	47,160.00
30-450-4545-99	AMORT MORTGAGE ACQ ALLOCATIO	5,300.00	3,132.00
Subtotal : None		378,384.00	384,666.00
Total [9545.1]	Long-Term Interest: Nurisng Facility	378,384.00	384,666.00
Group : [9550.0]	Building Depreciation		
Subgroup : None			
30-450-4550-00	DEPRECIATION BUILDING	226,115.00	226,115.00
Subtotal : None		226,115.00	226,115.00
Total [9550.0]	Building Depreciation	226,115.00	226,115.00
Group : [9560.8]	Building Improvement Depreciation		
Subgroup : None			
30-450-4562-00	DEPRECIATION IMPROVEMENTS	112,418.00	113,184.00
Subtotal : None		112,418.00	113,184.00
Total [9560.8]	Building Improvement Depreciation	112,418.00	113,184.00
Group : [9570.0]	Equipment Depreciation		
Subgroup : None			
30-450-4570-00	DEPRECIATION EQUIPMENT	45,165.00	46,227.00
Subtotal : None		45,165.00	46,227.00
Total [9570.0]	Equipment Depreciation	45,165.00	46,227.00
Group : [9580.0]	Insurance - Building, Building Improvements, Equipement		
Subgroup : None			
30-450-4590-00	INSURANCE BUILDING & EQUIPMENT	34,008.00	32,131.00
Subtotal : None		34,008.00	32,131.00
Total [9580.0]	Insurance - Building, Building Improve	34,008.00	32,131.00
Group : [9502.5]	Other Operating Expense		
Subgroup : None			
30-400-4248-00	BANK CHARGES/FEES	18,131.00	10,577.00
30-400-4325-00	ACCOUNTING	48,138.00	53,738.00
30-400-4453-00	INSURANCE - OTHER	64,480.00	62,695.00
30-450-4515-00	Other Facility Operations	11,335.00	0.00
6890.00	PREPAYMENT PENALTY ON REFINAN	0.00	24,169.00
Subtotal : None		142,084.00	151,179.00
Total [9502.5]	Other Operating Expense	142,084.00	151,179.00

Sum of Account Groups	0.00	0.00
------------------------------	-------------	-------------

Tickmarks

{a}	
{b}	
{c}	
{d}	
{e}	
{f}	
{g}	
{h}	
{i}	
{j}	
{k}	
{l}	
{m}	
{n}	
{o}	

{p}

{q}

{r}

{s}

{t}

{u}

{v}

{w}

{x}

{y}

{z}