

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:::01 - MCD REA-CR TB Report**

Account	Description	PP-1 12/31/2022	IMPORT 12/31/2023	FS 12/31/2023	JE Ref #	CAIDJE	CAID 12/31/2023
<b>Group : [BS] Balance Sheet Accounts</b>							
<b>Subgroup : None</b>							
2310.02	Current Portion HUD Mort.	213,640.00	0.00	0.00		0.00	0.00
2310.03	HUD Mort Current	(213,640.00)	0.00	0.00		0.00	0.00
30-100-1014-00	CASH CITIZENS - BOS	24.00	0.00	0.00		0.00	0.00
30-100-1019-00	CASH - RESIDUAL RECEIPTS	21,775.00	21,737.00	21,737.00		0.00	21,737.00
30-120-1280-00	PREPAID INSURANCE	81,081.00	87,033.00	87,033.00		0.00	87,033.00
30-120-1290-00	PREPAID REAL ESTATE TAX	23,195.00	20,617.00	20,617.00		0.00	20,617.00
30-135-1510-00	LAND	60,382.00	60,382.00	60,382.00		0.00	60,382.00
30-135-1521-00	PP&E BUILDING	9,044,618.00	9,044,618.00	9,044,618.00		0.00	9,044,618.00
30-135-1585-00	OTHER IMPROVEMENTS	2,280,801.00	2,364,451.00	2,364,451.00		0.00	2,364,451.00
30-135-1641-00	COMPUTER EQUIPMENT	220,334.00	220,334.00	220,334.00		0.00	220,334.00
30-135-1670-00	EQUIPMENT	1,290,531.00	1,290,531.00	1,290,531.00		0.00	1,290,531.00
30-135-1675	CIP- RR Reimb	0.00	95,772.00	95,772.00		0.00	95,772.00
30-136-1521-00	ACCUM DEPR BUILDING	(5,671,733.00)	(5,897,848.00)	(5,897,848.00)		0.00	(5,897,848.00)
30-136-1585-00	ACCUM DEPR OTHER IMPROVEMENTS	(1,108,040.00)	(1,220,458.00)	(1,220,458.00)		0.00	(1,220,458.00)
30-136-1641-00	ACCUM DEPR COMPUTER EQUIPMENT	(220,334.00)	(220,334.00)	(220,334.00)		0.00	(220,334.00)
30-136-1670-00	ACCUM DEPR EQUIPMENT	(1,127,112.00)	(1,172,277.00)	(1,172,277.00)		0.00	(1,172,277.00)
30-146-1821-00	MORTGAGE ACQ COSTS RT	94,632.00	94,632.00	94,632.00		0.00	94,632.00
30-147-1828-00	ACCUM AMORT LOAN ACQ COSTS	(29,754.00)	(35,054.00)	(35,054.00)		0.00	(35,054.00)
30-150-1866-00	REPLACEMENT RESERVE	239,148.00	212,375.00	212,375.00		0.00	212,375.00
30-150-1950-01	MIP Escrow	11,076.00	30,020.00	30,020.00		0.00	30,020.00
30-150-1950-02	Tax Escrow	10,783.00	(985.00)	(985.00)		0.00	(985.00)
30-150-1950-03	Insurance Escrow	19,505.00	9,951.00	9,951.00		0.00	9,951.00
30-205-2032-00	ACCRUED INTEREST PAYABLE	(21,502.00)	(20,813.00)	(20,813.00)		0.00	(20,813.00)
30-205-2033-00	ACCRUED INTEREST PAYABLE - 2ND MORTGAG	(55,528.00)	(137,120.00)	(137,120.00)		0.00	(137,120.00)
30-235-2305-00	HUD LOAN - 2ND MORTGAGE	(3,626,298.00)	(3,626,298.00)	(3,626,298.00)		0.00	(3,626,298.00)
30-235-2310-00	HUD MORTGAGE	(6,667,249.00)	(6,453,609.00)	(6,453,609.00)		0.00	(6,453,609.00)
30-240-2427-00	DUE BOSTONIAN	(1,172,382.00)	(2,040,315.00)	(2,040,315.00)		0.00	(2,040,315.00)
30-240-2432-00	RENT PAYABLE-BOSTONIAN REALT	499,115.00	1,248,582.00	1,248,582.00		0.00	1,248,582.00
30-260-2770-00	RETAINED EARNINGS	5,321,694.00	5,802,994.00	5,802,994.00		0.00	5,802,994.00
<b>Subtotal : None</b>		<b>(481,238.00)</b>	<b>(221,082.00)</b>	<b>(221,082.00)</b>		<b>0.00</b>	<b>(221,082.00)</b>
<b>Total [BS] Balance Sheet Accounts</b>		<b>(481,238.00)</b>	<b>(221,082.00)</b>	<b>(221,082.00)</b>		<b>0.00</b>	<b>(221,082.00)</b>
<b>Group : [PL] P &amp; L Accounts</b>							
<b>Subgroup : None</b>							
30-380-3880-00	INTEREST INCOME	(67.00)	(781.00)	(781.00)		0.00	(781.00)
30-385-4000-00	RENTAL INCOME	(499,115.00)	(749,467.00)	(749,467.00)		0.00	(749,467.00)
30-400-4248-00	BANK CHARGES/FEES	10,577.00	18,131.00	18,131.00		0.00	18,131.00
30-400-4325-00	ACCOUNTING	53,738.00	48,138.00	48,138.00		0.00	48,138.00
30-400-4453-00	INSURANCE - OTHER	62,695.00	64,480.00	64,480.00		0.00	64,480.00
30-450-4510-00	REAL ESTATE TAXES	26,918.00	33,156.00	33,156.00		0.00	33,156.00
30-450-4515-00	Other Facility Operations	0.00	11,335.00	11,335.00		0.00	11,335.00
30-450-4518-00	INTEREST OTHER	55,528.00	81,592.00	81,592.00		0.00	81,592.00
30-450-4520-00	1ST MORTGAGE INTEREST	278,846.00	253,571.00	253,571.00		0.00	253,571.00
30-450-4526-00	MORTGAGE INSURANCE	47,160.00	37,921.00	37,921.00		0.00	37,921.00
30-450-4545-99	AMORT MORTGAGE ACQ ALLOCATION	3,132.00	5,300.00	5,300.00		0.00	5,300.00
30-450-4550-00	DEPRECIATION BUILDING	226,115.00	226,115.00	226,115.00		0.00	226,115.00
30-450-4562-00	DEPRECIATION IMPROVEMENTS	113,184.00	112,418.00	112,418.00		0.00	112,418.00
30-450-4570-00	DEPRECIATION EQUIPMENT	46,227.00	45,165.00	45,165.00		0.00	45,165.00
30-450-4590-00	INSURANCE BUILDING & EQUIPMENT	32,131.00	34,008.00	34,008.00		0.00	34,008.00
6890.00	PREPAYMENT PENALTY ON REFINANCING	24,169.00	0.00	0.00		0.00	0.00
<b>Subtotal : None</b>		<b>481,238.00</b>	<b>221,082.00</b>	<b>221,082.00</b>		<b>0.00</b>	<b>221,082.00</b>
<b>Total [PL] P &amp; L Accounts</b>		<b>481,238.00</b>	<b>221,082.00</b>	<b>221,082.00</b>		<b>0.00</b>	<b>221,082.00</b>

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