

Client: **A140556 - Bear Mountain-West Roxbury**  
Engagement: **MDMC 2023 - Bear Mountain West Roxbury**  
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
<b>Group : [1025.0] Cash &amp; Cash Equivalents</b>			
<b>Subgroup : None</b>			
1012.0	Southern First	1.00	2.00
<b>Subtotal : None</b>		<b>1.00</b>	<b>2.00</b>
<b>Total [1025.0] Cash &amp; Cash Equivalents</b>		<b>1.00</b>	<b>2.00</b>
<b>Group : [1511.1] Land: Cost</b>			
<b>Subgroup : None</b>			
1511.1	LAND	150,000.00	150,000.00
<b>Subtotal : None</b>		<b>150,000.00</b>	<b>150,000.00</b>
<b>Total [1511.1] Land: Cost</b>		<b>150,000.00</b>	<b>150,000.00</b>
<b>Group : [1521.1] Building: Cost</b>			
<b>Subgroup : None</b>			
1521.1	BUILDINGS	1,150,000.00	1,150,000.00
<b>Subtotal : None</b>		<b>1,150,000.00</b>	<b>1,150,000.00</b>
<b>Total [1521.1] Building: Cost</b>		<b>1,150,000.00</b>	<b>1,150,000.00</b>
<b>Group : [1522.2] Building: Accum. Depr.</b>			
<b>Subgroup : None</b>			
1521.2	A/D Building	(465,303.00)	(405,918.00)
<b>Subtotal : None</b>		<b>(465,303.00)</b>	<b>(405,918.00)</b>
<b>Total [1522.2] Building: Accum. Depr.</b>		<b>(465,303.00)</b>	<b>(405,918.00)</b>
<b>Group : [1651.1] Equipment: Cost</b>			
<b>Subgroup : None</b>			
1651.1	EQUIPMENT	315,000.00	315,000.00
<b>Subtotal : None</b>		<b>315,000.00</b>	<b>315,000.00</b>
<b>Total [1651.1] Equipment: Cost</b>		<b>315,000.00</b>	<b>315,000.00</b>
<b>Group : [1985.0] Other Deferred Charges &amp; Other Non-Current Assets</b>			
<b>Subgroup : None</b>			
1985.0	CLOSING COSTS	429,596.00	429,596.00
1985.2	Accum Intangible Exp-Closing Costs	(98,211.00)	(92,966.00)
<b>Subtotal : None</b>		<b>331,385.00</b>	<b>336,630.00</b>
<b>Total [1985.0] Other Deferred Charges &amp; Other Non-Current Assets</b>		<b>331,385.00</b>	<b>336,630.00</b>
<b>Group : [2230.0] Other Current Liabilities</b>			
<b>Subgroup : None</b>			
2230.0	SECURITY DEPOSIT	0.00	(18,585.00)
<b>Subtotal : None</b>		<b>0.00</b>	<b>(18,585.00)</b>
<b>Total [2230.0] Other Current Liabilities</b>		<b>0.00</b>	<b>(18,585.00)</b>
<b>Group : [2310.0] Mortgages</b>			
<b>Subgroup : None</b>			
2020.0	NOTES PAYABLE	(1,298,307.20)	(1,300,000.00)
<b>Subtotal : None</b>		<b>(1,298,307.20)</b>	<b>(1,300,000.00)</b>
<b>Total [2310.0] Mortgages</b>		<b>(1,298,307.20)</b>	<b>(1,300,000.00)</b>
<b>Group : [2520.0] Capital (Sole, Part or LLC)</b>			
<b>Subgroup : None</b>			

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Account	Description	CAID	PP-1
		12/31/2023	12/31/2022
2650.1	CAPITAL ACCOUNT- MA PROPERTY HOLDINGS MANAGEI	0.00	854,217.89
2650.2	CAPITAL ACCOUNT- PATRIOT EQUITY INVESTORS	(66,743.80)	(859,332.00)
<b>Subtotal : None</b>		<b>(66,743.80)</b>	<b>(5,114.11)</b>
<b>Total [2520.0] Capital (Sole, Part or LLC)</b>		<b>(66,743.80)</b>	<b>(5,114.11)</b>
<b>Group : [3510.1] Rental Income: Nursing Facility</b>			
<b>Subgroup : None</b>			
3510.1	RENTAL INCOME	(175,268.00)	(234,733.89)
<b>Subtotal : None</b>		<b>(175,268.00)</b>	<b>(234,733.89)</b>
<b>Total [3510.1] Rental Income: Nursing Facility</b>		<b>(175,268.00)</b>	<b>(234,733.89)</b>
<b>Group : [9545.1] Long Term Interest:: Nursing Facilities</b>			
<b>Subgroup : None</b>			
9540.0	Interest Expense	59,236.00	12,719.00
<b>Subtotal : None</b>		<b>59,236.00</b>	<b>12,719.00</b>
<b>Total [9545.1] Long Term Interest:: Nursing Facilities</b>		<b>59,236.00</b>	<b>12,719.00</b>
<b>Sum of Account Groups</b>		<b>0.00</b>	<b>0.00</b>
<b>Net (Income) Loss</b>		<b>(116,032.00)</b>	<b>(222,014.89)</b>

Tickmarks

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