

Client: **A140569 - Bear Mountain-Mattapan Health**  
Engagement: **MDMC 2023 - Bear Mountain Mattapan Health**  
Period Ending: **12/31/2023**  
Trial Balance: **T-01 - Realty TB**  
Workpaper: **T:::02 - MCD REA-CR Groupings Report**

| Account                                                              | Description                  | CAID<br>12/31/2023    | PP-1<br>12/31/2022    |
|----------------------------------------------------------------------|------------------------------|-----------------------|-----------------------|
| <b>Group : [1025.0] Cash &amp; Cash Equivalents</b>                  |                              |                       |                       |
| <b>Subgroup : None</b>                                               |                              |                       |                       |
| 1027.0                                                               | Southern First # 4119        | 2.01                  | 2.00                  |
| <b>Subtotal : None</b>                                               |                              | <b>2.01</b>           | <b>2.00</b>           |
| <b>Total [1025.0] Cash &amp; Cash Equivalents</b>                    |                              | <b>2.01</b>           | <b>2.00</b>           |
| <b>Group : [1180.0] Loans Receivable: Affiliates/Related Parties</b> |                              |                       |                       |
| <b>Subgroup : None</b>                                               |                              |                       |                       |
| 1185.0                                                               | Loan to Partners             | 2,427.00              | 74,499.00             |
| <b>Subtotal : None</b>                                               |                              | <b>2,427.00</b>       | <b>74,499.00</b>      |
| <b>Total [1180.0] Loans Receivable: Affiliates/Related Parties</b>   |                              | <b>2,427.00</b>       | <b>74,499.00</b>      |
| <b>Group : [1311.0] Other Current Assets</b>                         |                              |                       |                       |
| <b>Subgroup : None</b>                                               |                              |                       |                       |
| 1250.0                                                               | Escrow Account-Earnest Money | (169.70)              | 0.00                  |
| 1311.1                                                               | CLOSING COSTS                | 150,501.00            | 150,501.00            |
| 1975.2                                                               | ACCUMULATED AMORTIZATION     | (26,833.00)           | (5,853.00)            |
| <b>Subtotal : None</b>                                               |                              | <b>123,498.30</b>     | <b>144,648.00</b>     |
| <b>Total [1311.0] Other Current Assets</b>                           |                              | <b>123,498.30</b>     | <b>144,648.00</b>     |
| <b>Group : [1511.1] Land: Cost</b>                                   |                              |                       |                       |
| <b>Subgroup : None</b>                                               |                              |                       |                       |
| 1511.1                                                               | LAND                         | 565,000.00            | 565,000.00            |
| <b>Subtotal : None</b>                                               |                              | <b>565,000.00</b>     | <b>565,000.00</b>     |
| <b>Total [1511.1] Land: Cost</b>                                     |                              | <b>565,000.00</b>     | <b>565,000.00</b>     |
| <b>Group : [1521.1] Building: Cost</b>                               |                              |                       |                       |
| <b>Subgroup : None</b>                                               |                              |                       |                       |
| 1521.1                                                               | BUILDINGS                    | 6,135,000.00          | 6,135,000.00          |
| <b>Subtotal : None</b>                                               |                              | <b>6,135,000.00</b>   | <b>6,135,000.00</b>   |
| <b>Total [1521.1] Building: Cost</b>                                 |                              | <b>6,135,000.00</b>   | <b>6,135,000.00</b>   |
| <b>Group : [1522.2] Building: Accum. Depr.</b>                       |                              |                       |                       |
| <b>Subgroup : None</b>                                               |                              |                       |                       |
| 1521.2                                                               | A/D Building                 | (1,291,731.00)        | (1,058,731.00)        |
| <b>Subtotal : None</b>                                               |                              | <b>(1,291,731.00)</b> | <b>(1,058,731.00)</b> |
| <b>Total [1522.2] Building: Accum. Depr.</b>                         |                              | <b>(1,291,731.00)</b> | <b>(1,058,731.00)</b> |
| <b>Group : [1651.1] Equipment: Cost</b>                              |                              |                       |                       |
| <b>Subgroup : None</b>                                               |                              |                       |                       |
| 1651.1                                                               | EQUIPMENT                    | 425,000.00            | 425,000.00            |
| 1651.2                                                               | FURNITURE & FIXTURES         | 375,000.00            | 375,000.00            |
| <b>Subtotal : None</b>                                               |                              | <b>800,000.00</b>     | <b>800,000.00</b>     |
| <b>Total [1651.1] Equipment: Cost</b>                                |                              | <b>800,000.00</b>     | <b>800,000.00</b>     |
| <b>Group : [2310.0] Mortgages</b>                                    |                              |                       |                       |
| <b>Subgroup : None</b>                                               |                              |                       |                       |
| 2310.0                                                               | NOTES PAYABLE                | (5,425,000.00)        | (5,425,000.00)        |
| <b>Subtotal : None</b>                                               |                              | <b>(5,425,000.00)</b> | <b>(5,425,000.00)</b> |
| <b>Total [2310.0] Mortgages</b>                                      |                              | <b>(5,425,000.00)</b> | <b>(5,425,000.00)</b> |

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| Account                                                       | Description                                    | CAID<br>12/31/2023  | PP-1<br>12/31/2022  |
|---------------------------------------------------------------|------------------------------------------------|---------------------|---------------------|
| <b>Group : [2650.0]</b>                                       | <b>Retained Earnings (Corp)</b>                |                     |                     |
| <b>Subgroup : None</b>                                        |                                                |                     |                     |
| 2540.0                                                        | DISTRIBUTIONS- MA PROPERTY HOLDINGS MANAGER    | 0.00                | 2,180,544.40        |
| 2630.0                                                        | CAPITAL ACCOUNT- PATRIOT EQUITY INVESTORS      | (643,449.88)        | (2,865,969.00)      |
| <b>Subtotal : None</b>                                        |                                                | <b>(643,449.88)</b> | <b>(685,424.60)</b> |
| <b>Total [2650.0] Retained Earnings (Corp)</b>                |                                                | <b>(643,449.88)</b> | <b>(685,424.60)</b> |
| <b>Group : [3510.1]</b>                                       | <b>Rental Income: Nursing Facility</b>         |                     |                     |
| <b>Subgroup : None</b>                                        |                                                |                     |                     |
| 3510.1                                                        | RENTAL INCOME                                  | (533,186.00)        | (589,212.40)        |
| <b>Subtotal : None</b>                                        |                                                | <b>(533,186.00)</b> | <b>(589,212.40)</b> |
| <b>Total [3510.1] Rental Income: Nursing Facility</b>         |                                                | <b>(533,186.00)</b> | <b>(589,212.40)</b> |
| <b>Group : [9545.1]</b>                                       | <b>Long Term Interest:: Nursing Facilities</b> |                     |                     |
| <b>Subgroup : None</b>                                        |                                                |                     |                     |
| 9540.0                                                        | Interest Expense                               | 247,518.00          | 39,219.00           |
| <b>Subtotal : None</b>                                        |                                                | <b>247,518.00</b>   | <b>39,219.00</b>    |
| <b>Total [9545.1] Long Term Interest:: Nursing Facilities</b> |                                                | <b>247,518.00</b>   | <b>39,219.00</b>    |
| <b>Group : [9502.5]</b>                                       | <b>Other Operating Expenses</b>                |                     |                     |
| <b>Subgroup : None</b>                                        |                                                |                     |                     |
| 4250.0                                                        | Bank Fees                                      | 4,145.22            | 0.00                |
| 4259.0                                                        | Consulting Fees                                | 7,773.41            | 0.00                |
| 4260.0                                                        | Property Managmenet Fees                       | 8,002.94            | 0.00                |
| <b>Subtotal : None</b>                                        |                                                | <b>19,921.57</b>    | <b>0.00</b>         |
| <b>Total [9502.5] Other Operating Expenses</b>                |                                                | <b>19,921.57</b>    | <b>0.00</b>         |
| <b>Sum of Account Groups</b>                                  |                                                | <b>0.00</b>         | <b>0.00</b>         |
| <b>Net (Income) Loss</b>                                      |                                                | <b>(265,746.43)</b> | <b>(549,993.40)</b> |

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