

Client: **A140567 - Bear Mountain-Parkway Health**
Engagement: **MDMC 2023 - Bear Mountain Parkway Health**
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 Equivalents			
Subgroup : None			
1026.0	Southern First # 4184	101.00	2,469.14
Subtotal : None		101.00	2,469.14
Total [1025.0] Cash & Cash Equivalents		101.00	2,469.14
Group : [1511.1] Land: Cost			
Subgroup : None			
1511.1	LAND	1,540,000.00	1,540,000.00
Subtotal : None		1,540,000.00	1,540,000.00
Total [1511.1] Land: Cost		1,540,000.00	1,540,000.00
Group : [1521.1] Building: Cost			
Subgroup : None			
1521.1	BUILDINGS	7,720,000.00	7,720,000.00
Subtotal : None		7,720,000.00	7,720,000.00
Total [1521.1] Building: Cost		7,720,000.00	7,720,000.00
Group : [1522.2] Building: Accum. Depr.			
Subgroup : None			
1522.2	ACCUMULATED DEPRECIATION-Building	(1,382,882.00)	(1,115,882.00)
Subtotal : None		(1,382,882.00)	(1,115,882.00)
Total [1522.2] Building: Accum. Depr.		(1,382,882.00)	(1,115,882.00)
Group : [1651.1] Equipment: Cost			
Subgroup : None			
1651.1	EQUIPMENT	565,000.00	565,000.00
1652.1	FURNITURE & FIXTURES	175,000.00	175,000.00
Subtotal : None		740,000.00	740,000.00
Total [1651.1] Equipment: Cost		740,000.00	740,000.00
Group : [1975.1] Mortgage Acquisition Costs			
Subgroup : None			
1311.1	CLOSING COSTS	183,945.00	183,945.00
Subtotal : None		183,945.00	183,945.00
Total [1975.1] Mortgage Acquisition Costs		183,945.00	183,945.00
Group : [1975.2] Accumulated Amort. of Mort. Acq. Costs			
Subgroup : None			
1975.2	ACCUMULATED AMORTIZATION	(33,378.00)	(7,153.00)
Subtotal : None		(33,378.00)	(7,153.00)
Total [1975.2] Accumulated Amort. of Mort. Acq. Costs		(33,378.00)	(7,153.00)
Group : [2110.0] Notes Payable: Officer, Owner, or Related Parties			
Subgroup : None			
2120.0	Loan from Partners	0.00	(74,499.00)
Subtotal : None		0.00	(74,499.00)
Total [2110.0] Notes Payable: Officer, Owner, or Related Parties		0.00	(74,499.00)
Group : [2120.0] Notes Payable: Subsidiaries and Affiliates			
Subgroup : None			

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Account	Description	CAID	PP-1
		12/31/2023	12/31/2022
2112.0	Due to MA PH MGR, LLC	0.00	(449,501.00)
Subtotal : None		0.00	(449,501.00)
Total [2120.0] Notes Payable: Subsidiaries and Affiliates		0.00	(449,501.00)
Group : [2310.0] Mortgages			
Subgroup : None			
2310.0	NOTES PAYABLE	(6,775,000.00)	(6,775,000.00)
Subtotal : None		(6,775,000.00)	(6,775,000.00)
Total [2310.0] Mortgages		(6,775,000.00)	(6,775,000.00)
Group : [2520.0] Capital (Sole, Part or LLC)			
Subgroup : None			
2650.1	CAPITAL ACCOUNT- MA PROPERTY HOLDINGS MANAGE	0.00	3,260,499.25
2650.2	CAPITAL ACCOUNT- PATRIOT EQUITY INVESTORS	(1,567,409.16)	(4,249,939.00)
Subtotal : None		(1,567,409.16)	(989,439.75)
Total [2520.0] Capital (Sole, Part or LLC)		(1,567,409.16)	(989,439.75)
Group : [3510.1] Rental Income: Nursing Facility			
Subgroup : None			
3510.1	RENTAL INCOME	(740,643.55)	(826,531.25)
Subtotal : None		(740,643.55)	(826,531.25)
Total [3510.1] Rental Income: Nursing Facility		(740,643.55)	(826,531.25)
Group : [9545.1] Long Term Interest:: Nursing Facilities			
Subgroup : None			
9540.0	Interest Expense	309,112.09	50,991.86
Subtotal : None		309,112.09	50,991.86
Total [9545.1] Long Term Interest:: Nursing Facilities		309,112.09	50,991.86
Group : [9502.5] Other Operating Expenses			
Subgroup : None			
4501.1	Interest Paid	6,154.62	0.00
9502.5	MANAGEMENT FEE- MA PHM	0.00	600.00
Subtotal : None		6,154.62	600.00
Total [9502.5] Other Operating Expenses		6,154.62	600.00
Sum of Account Groups		0.00	0.00
Net (Income) Loss		(425,376.84)	(774,939.39)

Tickmarks

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