

Client: **A162267 - Bear Mountain-Blue Hill Health (Stoughton)**
Engagement: **MDMC 2022 - Bear Mountain-Blue Hill Health (Stoughton)**
Period Ending: **12/31/2022**
Trial Balance: **T-01 - Realty TB**
Workpaper: **T:::02 - MCD REA-CR Groupings Report**

Account	Description	CAID	PP-1
		12/31/2022	12/31/2021
Group : [1025.0] Cash & Cash Equivalents			
Subgroup : None			
1025.0	Cash & Equivalents	0.00	568,826.00
Subtotal : None		0.00	568,826.00
Total [1025.0] Cash & Cash Equivalents		0.00	568,826.00
Group : [1511.1] Land: Cost			
Subgroup : None			
1511.1	Land - Cost	1,135,973.00	1,135,973.00
Subtotal : None		1,135,973.00	1,135,973.00
Total [1511.1] Land: Cost		1,135,973.00	1,135,973.00
Group : [1521.1] Building: Cost			
Subgroup : None			
1521.1	Building - Cost	7,254,284.00	7,254,284.00
Subtotal : None		7,254,284.00	7,254,284.00
Total [1521.1] Building: Cost		7,254,284.00	7,254,284.00
Group : [1522.2] Building: Accum. Depr.			
Subgroup : None			
1522.2	Building - Accumulated Depreciaion	(480,519.00)	(403,016.00)
Subtotal : None		(480,519.00)	(403,016.00)
Total [1522.2] Building: Accum. Depr.		(480,519.00)	(403,016.00)
Group : [1651.1] Equipment: Cost			
Subgroup : None			
1651.1	Equipment - Cost	378,658.00	378,658.00
Subtotal : None		378,658.00	378,658.00
Total [1651.1] Equipment: Cost		378,658.00	378,658.00
Group : [1652.2] Equipment: Accum. Depr.			
Subgroup : None			
1652.2	Equipment - Accumulated Depreciation	(195,640.00)	(164,085.00)
Subtotal : None		(195,640.00)	(164,085.00)
Total [1652.2] Equipment: Accum. Depr.		(195,640.00)	(164,085.00)
Group : [1975.1] Mortgage Acquisition Costs			
Subgroup : None			
1975.1	Mortgage Acquisition Costs	0.00	123,301.00
Subtotal : None		0.00	123,301.00
Total [1975.1] Mortgage Acquisition Costs		0.00	123,301.00
Group : [1975.2] Accumulated Amort. of Mort. Acq. Costs			
Subgroup : None			
1975.2	Accumulated Amortization of MAC	0.00	(53,430.00)
Subtotal : None		0.00	(53,430.00)
Total [1975.2] Accumulated Amort. of Mort. Acq. Costs		0.00	(53,430.00)
Group : [1975.4] Non-Current Assets Whose Use is Limited			
Subgroup : None			
1975.4	Non-Current Assets Whose Use is Restricted	0.00	11,444.00
Subtotal : None		0.00	11,444.00
Total [1975.4] Non-Current Assets Whose Use is Limited		0.00	11,444.00
Group : [1985.0] Other Deferred Charges & Other Non-Current Assets			
Subgroup : None			
1985.0	Other Deferred Charges and Other Non Current Assets	1,860,924.00	1,882,217.00
Subtotal : None		1,860,924.00	1,882,217.00
Total [1985.0] Other Deferred Charges & Other Non-Current Assets		1,860,924.00	1,882,217.00
Group : [2020.0] Trade Payables			
Subgroup : None			
2020.0	A/P-Trade	0.00	(4,699.00)
Subtotal : None		0.00	(4,699.00)
Total [2020.0] Trade Payables		0.00	(4,699.00)
Group : [2030.0] Accrued Expenses			
Subgroup : None			
2030.0	Accrued Expenses	0.00	(15,814.00)
Subtotal : None		0.00	(15,814.00)
Total [2030.0] Accrued Expenses		0.00	(15,814.00)
Group : [2310.0] Mortgages			
Subgroup : None			
2310.0	Mortgages	0.00	(8,415,584.00)
Subtotal : None		0.00	(8,415,584.00)
Total [2310.0] Mortgages		0.00	(8,415,584.00)
Group : [2320.0] Other Long Term Debt			
Subgroup : None			
2320.0	Other Long-Term Debt	0.00	(86,244.00)
Subtotal : None		0.00	(86,244.00)
Total [2320.0] Other Long Term Debt		0.00	(86,244.00)

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Workpaper: **T:::02 - MCD REA-CR Groupings Report**

Account	Description	CAID	PP-1
		12/31/2022	12/31/2021
Group : [2330.0] Due Affiliates/Related Parties			
Subgroup : None			
1180.0	Affiliates/Related Parties	0.00	(9,654.00)
Subtotal : None		0.00	(9,654.00)
Total [2330.0] Due Affiliates/Related Parties		0.00	(9,654.00)
Group : [2520.0] Capital (Sole, Part or LLC)			
Subgroup : None			
2520.0	Capital	(10,239,638.00)	(2,722,607.00)
Subtotal : None		(10,239,638.00)	(2,722,607.00)
Total [2520.0] Capital (Sole, Part or LLC)		(10,239,638.00)	(2,722,607.00)
#####			
Group : [2540.0] Partnership / Member(LLC) Drawings			
Subgroup : None			
2540.0	Partnership/Member(LLC) Drawings	0.00	561,000.00
Subtotal : None		0.00	561,000.00
Total [2540.0] Partnership / Member(LLC) Drawings		0.00	561,000.00
Group : [3510.1] Rental Income: Nursing Facility			
Subgroup : None			
3510.1	Nursing Facilities	(618,179.00)	(831,259.00)
Subtotal : None		(618,179.00)	(831,259.00)
Total [3510.1] Rental Income: Nursing Facility		(618,179.00)	(831,259.00)
Group : [9545.1] Long Term Interest:: Nursing Facilities			
Subgroup : None			
9502.5b	Amortization	102,089.00	33,424.00
9545.1	Long-Term Interest: Nursing Facilities	74,811.00	222,005.00
Subtotal : None		176,900.00	255,429.00
Total [9545.1] Long Term Interest:: Nursing Facilities		176,900.00	255,429.00
Group : [9545.5] Interest on Working Capital			
Subgroup : None			
9545.5	Interest on Working Capital	0.00	24,658.00
Subtotal : None		0.00	24,658.00
Total [9545.5] Interest on Working Capital		0.00	24,658.00
Group : [9550.0] Building Depreciation			
Subgroup : None			
9550.0	Depreciation: Building	77,503.00	186,007.00
Subtotal : None		77,503.00	186,007.00
Total [9550.0] Building Depreciation		77,503.00	186,007.00
Group : [9570.0] Equipment Depreciation			
Subgroup : None			
9570.0	Depreciation: Equipment	31,555.00	75,732.00
Subtotal : None		31,555.00	75,732.00
Total [9570.0] Equipment Depreciation		31,555.00	75,732.00
Group : [9502.5] Other Operating Expenses			
Subgroup : None			
9502.5	Gain/Loss on Derivatives	0.00	(9,582.00)
9502.5a	Operating Expenses	618,179.00	258,445.00
Subtotal : None		618,179.00	248,863.00
Total [9502.5] Other Operating Expenses		618,179.00	248,863.00
Sum of Account Groups		0.00	0.00
Net (Income) Loss		285,958.00	(40,570.00)

Tickmarks

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