

Client: **A443233 - Metro Health Foundation of Massachusetts, Inc.**
Engagement: **MDMC 2022 - Bostonian**
Period Ending: **12/31/2022**
Trial Balance: **T-01 - Realty TB**
Workpaper: **T::01 - REA-CR TB Report**

| Account | Description | PP-1 | IMPORT | FS | JE Ref # | CAIDJE | CAID |
|--|---------------------------------------|---------------------|---------------------|---------------------|----------|-------------|---------------------|
| | | 12/31/2021 | 12/31/2022 | 12/31/2022 | | | 12/31/2022 |
| Group : [BS] Balance Sheet Accounts | | | | | | | |
| Subgroup : None | | | | | | | |
| 1011.00 | Cash - Citizens Bank | | 0.00 | 0.00 | | 0.00 | 0.00 |
| 1017.00 | Cash - Residual Receipts | 21,775.00 | 0.00 | 0.00 | | 0.00 | 0.00 |
| 1140.00 | Bad Debt Reserve | (2,167,259.00) | 0.00 | 0.00 | | 0.00 | 0.00 |
| 1214.00 | Replacement Reserve Fund | 203,500.00 | 0.00 | 0.00 | | 0.00 | 0.00 |
| 1280.00 | Prepaid Insurance | 86,471.00 | 0.00 | 0.00 | | 0.00 | 0.00 |
| 1290.00 | Prepaid Taxes | 24,590.00 | 0.00 | 0.00 | | 0.00 | 0.00 |
| 1511.00 | Land | 60,382.00 | 0.00 | 0.00 | | 0.00 | 0.00 |
| 1521.00 | Building | 9,044,618.00 | 0.00 | 0.00 | | 0.00 | 0.00 |
| 1522.00 | Accum. Depr. - Building | (5,445,617.00) | 0.00 | 0.00 | | 0.00 | 0.00 |
| 1631.00 | Other Improvements | 2,280,801.00 | 0.00 | 0.00 | | 0.00 | 0.00 |
| 1632.00 | Accum. Depr. - Other Improv. | (994,856.00) | 0.00 | 0.00 | | 0.00 | 0.00 |
| 1651.00 | Equipment | 1,290,531.00 | 0.00 | 0.00 | | 0.00 | 0.00 |
| 1652.00 | Accum. Depr. - Equipment | (1,080,886.00) | 0.00 | 0.00 | | 0.00 | 0.00 |
| 1653.00 | Computers | 220,334.00 | 0.00 | 0.00 | | 0.00 | 0.00 |
| 1654.00 | Accum Depr - Computers | (220,334.00) | 0.00 | 0.00 | | 0.00 | 0.00 |
| 1950.01 | MIP Escrow | 0.00 | 11,076.00 | 11,076.00 | | 0.00 | 11,076.00 |
| 1950.02 | Tax Escrow | 0.00 | 10,783.00 | 10,783.00 | | 0.00 | 10,783.00 |
| 1950.03 | Insurance Escrow | 0.00 | 19,505.00 | 19,505.00 | | 0.00 | 19,505.00 |
| 1981.00 | Mortgage Acquisition Costs | 94,632.00 | 0.00 | 0.00 | | 0.00 | 0.00 |
| 1982.00 | Accum Amort - MAC | (26,622.00) | 0.00 | 0.00 | | 0.00 | 0.00 |
| 2030.00 | Accrued Expenses | (260,837.00) | 0.00 | 0.00 | | 0.00 | 0.00 |
| 2070.00 | Accrued Interest | (863,880.00) | 0.00 | 0.00 | | 0.00 | 0.00 |
| 2110.00 | Rent Payable-Bostonian Realty | 2,167,259.00 | 0.00 | 0.00 | | 0.00 | 0.00 |
| 2118.00 | InterCo - Bostonian | (299,546.00) | 0.00 | 0.00 | | 0.00 | 0.00 |
| 2303.00 | Hud Mortgage | (9,448,913.00) | 0.00 | 0.00 | | 0.00 | 0.00 |
| 2310.02 | Current Portion HUD Mort. | 9,380,903.00 | 213,640.00 | 213,640.00 | | 0.00 | 213,640.00 |
| 2310.03 | HUD Mort Current | (9,380,903.00) | (213,640.00) | (213,640.00) | | 0.00 | (213,640.00) |
| 2650.00 | Retained Earnings | 4,420,768.00 | 0.00 | 0.00 | | 0.00 | 0.00 |
| 30-100-1014-00 | CASH CITIZENS - BOS | 0.00 | 24.00 | 24.00 | | 0.00 | 24.00 |
| 30-100-1019-00 | CASH - RESIDUAL RECEIPTS | 0.00 | 21,775.00 | 21,775.00 | | 0.00 | 21,775.00 |
| 30-120-1280-00 | PREPAID INSURANCE | 0.00 | 81,081.00 | 81,081.00 | | 0.00 | 81,081.00 |
| 30-120-1290-00 | PREPAID REAL ESTATE TAX | 0.00 | 23,195.00 | 23,195.00 | | 0.00 | 23,195.00 |
| 30-135-1510-00 | LAND | 0.00 | 60,382.00 | 60,382.00 | | 0.00 | 60,382.00 |
| 30-135-1521-00 | PP&E BUILDING | 0.00 | 9,044,618.00 | 9,044,618.00 | | 0.00 | 9,044,618.00 |
| 30-135-1585-00 | OTHER IMPROVEMENTS | 0.00 | 2,280,801.00 | 2,280,801.00 | | 0.00 | 2,280,801.00 |
| 30-135-1641-00 | COMPUTER EQUIPMENT | 0.00 | 220,334.00 | 220,334.00 | | 0.00 | 220,334.00 |
| 30-135-1670-00 | EQUIPMENT | 0.00 | 1,290,531.00 | 1,290,531.00 | | 0.00 | 1,290,531.00 |
| 30-136-1521-00 | ACCUM DEPR BUILDING | 0.00 | (5,671,733.00) | (5,671,733.00) | | 0.00 | (5,671,733.00) |
| 30-136-1585-00 | ACCUM DEPR OTHER IMPROVEMENTS | 0.00 | (1,108,040.00) | (1,108,040.00) | | 0.00 | (1,108,040.00) |
| 30-136-1641-00 | ACCUM DEPR COMPUTER EQUIPMENT | 0.00 | (220,334.00) | (220,334.00) | | 0.00 | (220,334.00) |
| 30-136-1670-00 | ACCUM DEPR EQUIPMENT | 0.00 | (1,127,112.00) | (1,127,112.00) | | 0.00 | (1,127,112.00) |
| 30-146-1821-00 | MORTGAGE ACQ COSTS RT | 0.00 | 94,632.00 | 94,632.00 | | 0.00 | 94,632.00 |
| 30-147-1828-00 | ACCUM AMORT LOAN ACQ COSTS | 0.00 | (29,754.00) | (29,754.00) | | 0.00 | (29,754.00) |
| 30-150-1866-00 | REPLACEMENT RESERVE | 0.00 | 239,148.00 | 239,148.00 | | 0.00 | 239,148.00 |
| 30-205-2032-00 | ACCRUED INTEREST PAYABLE | 0.00 | (21,502.00) | (21,502.00) | | 0.00 | (21,502.00) |
| 30-205-2033-00 | ACCRUED INTEREST PAYABLE - 2ND MORTGA | 0.00 | (55,528.00) | (55,528.00) | | 0.00 | (55,528.00) |
| 30-235-2305-00 | HUD LOAN - 2ND MORTGAGE | 0.00 | (3,626,298.00) | (3,626,298.00) | | 0.00 | (3,626,298.00) |
| 30-235-2310-00 | HUD MORTGAGE | 0.00 | (6,667,249.00) | (6,667,249.00) | | 0.00 | (6,667,249.00) |
| 30-240-2427-00 | DUE BOSTONIAN | 0.00 | (1,172,382.00) | (1,172,382.00) | | 0.00 | (1,172,382.00) |
| 30-240-2432-00 | RENT PAYABLE-BOSTONIAN REALT | 0.00 | 499,115.00 | 499,115.00 | | 0.00 | 499,115.00 |
| 30-260-2770-00 | RETAINED EARNINGS | 0.00 | 5,321,694.00 | 5,321,694.00 | | 0.00 | 5,321,694.00 |
| Subtotal : None | | (893,065.00) | (481,238.00) | (481,238.00) | | 0.00 | (481,238.00) |
| Total [BS] Balance Sheet Accounts | | (893,065.00) | (481,238.00) | (481,238.00) | | 0.00 | (481,238.00) |
| Group : [PL] P & L Accounts | | | | | | | |
| Subgroup : None | | | | | | | |
| 30-380-3880-00 | INTEREST INCOME | 0.00 | (67.00) | (67.00) | | 0.00 | (67.00) |
| 30-385-4000-00 | RENTAL INCOME | 0.00 | (499,115.00) | (499,115.00) | | 0.00 | (499,115.00) |
| 30-400-4248-00 | BANK CHARGES/FEES | 0.00 | 10,577.00 | 10,577.00 | | 0.00 | 10,577.00 |
| 30-400-4325-00 | ACCOUNTING | 0.00 | 53,738.00 | 53,738.00 | | 0.00 | 53,738.00 |
| 30-400-4453-00 | INSURANCE - OTHER | 0.00 | 62,695.00 | 62,695.00 | | 0.00 | 62,695.00 |
| 30-450-4510-00 | REAL ESTATE TAXES | 0.00 | 26,918.00 | 26,918.00 | | 0.00 | 26,918.00 |
| 30-450-4518-00 | INTEREST OTHER | 0.00 | 55,528.00 | 55,528.00 | | 0.00 | 55,528.00 |
| 30-450-4520-00 | 1ST MORTGAGE INTEREST | 0.00 | 278,846.00 | 278,846.00 | | 0.00 | 278,846.00 |
| 30-450-4526-00 | MORTGAGE INSURANCE | 0.00 | 47,160.00 | 47,160.00 | | 0.00 | 47,160.00 |
| 30-450-4545-99 | AMORT MORTGAGE ACQ ALLOCATION | 0.00 | 3,132.00 | 3,132.00 | | 0.00 | 3,132.00 |
| 30-450-4550-00 | DEPRECIATION BUILDING | 0.00 | 226,115.00 | 226,115.00 | | 0.00 | 226,115.00 |
| 30-450-4562-00 | DEPRECIATION IMPROVEMENTS | 0.00 | 113,184.00 | 113,184.00 | | 0.00 | 113,184.00 |
| 30-450-4570-00 | DEPRECIATION EQUIPMENT | 0.00 | 46,227.00 | 46,227.00 | | 0.00 | 46,227.00 |
| 30-450-4590-00 | INSURANCE BUILDING & EQUIPMENT | 0.00 | 32,131.00 | 32,131.00 | | 0.00 | 32,131.00 |
| 3115.00 | Rental Income | (809,885.00) | 0.00 | 0.00 | | 0.00 | 0.00 |
| 3180.00 | Interest Income - Other | (88.00) | 0.00 | 0.00 | | 0.00 | 0.00 |
| 4250.01 | Bank Charges | 50.00 | 0.00 | 0.00 | | 0.00 | 0.00 |
| 4257.00 | Late Charges | 11,318.00 | 0.00 | 0.00 | | 0.00 | 0.00 |
| 4360.00 | Accounting Fees | 29,292.00 | 0.00 | 0.00 | | 0.00 | 0.00 |
| 4419.00 | Property Insurance | 27,999.00 | 0.00 | 0.00 | | 0.00 | 0.00 |
| 4420.00 | Insurance - Other | 50,488.00 | 0.00 | 0.00 | | 0.00 | 0.00 |
| 4510.00 | Real Estate Taxes | 22,431.00 | 0.00 | 0.00 | | 0.00 | 0.00 |
| 4512.00 | MIP Expense | 47,930.00 | 0.00 | 0.00 | | 0.00 | 0.00 |
| 4521.01 | Interest Expense - HUD | 314,649.00 | 0.00 | 0.00 | | 0.00 | 0.00 |
| 4541.00 | Amortization - MAC | 3,132.00 | 0.00 | 0.00 | | 0.00 | 0.00 |
| 4550.00 | Depreciation - Building | 226,115.00 | 0.00 | 0.00 | | 0.00 | 0.00 |
| 4568.00 | Depreciation - Other Improvmts | 111,901.00 | 0.00 | 0.00 | | 0.00 | 0.00 |
| 4570.00 | Depreciation - Equipment | 47,848.00 | 0.00 | 0.00 | | 0.00 | 0.00 |
| 6890.00 | PREPAYMENT PENALTY ON REFINANCING | 0.00 | 24,169.00 | 24,169.00 | | 0.00 | 24,169.00 |
| CLA 4000 | Bad Debt Expense | 809,885.00 | 0.00 | 0.00 | | 0.00 | 0.00 |
| Subtotal : None | | 893,065.00 | 481,238.00 | 481,238.00 | | 0.00 | 481,238.00 |

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|---------------------------|-------------|-------------------|-------------------|-------------------|----------|-------------|-------------------|
| | | 12/31/2021 | 12/31/2022 | 12/31/2022 | | | 12/31/2022 |
| Total [PL] P & L Accounts | | <u>893,065.00</u> | <u>481,238.00</u> | <u>481,238.00</u> | | <u>0.00</u> | <u>481,238.00</u> |

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