

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:::02 - REA-CR Groupings Report**

Account	Description	CAID 12/31/2022	PP-1 12/31/2021
<b>Group : [1025.0]</b>	<b>Cash &amp; Cash Equivalent</b>		
<b>Subgroup : None</b>			
1011.00	Cash - Citizens Bank	0.00	24.00
1017.00	Cash - Residual Receipts	0.00	21,775.00
30-100-1014-00	CASH CITIZENS - BOS	24.00	0.00
30-100-1019-00	CASH - RESIDUAL RECEIPTS	21,775.00	0.00
<b>Subtotal : None</b>		<b>21,799.00</b>	<b>21,799.00</b>
<b>Total [1025.0]</b>	<b>Cash &amp; Cash Equivalent</b>	<b>21,799.00</b>	<b>21,799.00</b>
<b>Group : [1130.0]</b>	<b>Rent Receivable</b>		
<b>Subgroup : None</b>			
2110.00	Rent Payable-Bostonian Realty	0.00	2,167,259.00
<b>Subtotal : None</b>		<b>0.00</b>	<b>2,167,259.00</b>
<b>Total [1130.0]</b>	<b>Rent Receivable</b>	<b>0.00</b>	<b>2,167,259.00</b>
<b>Group : [1140.0]</b>	<b>Reserve for Bad Debts</b>		
<b>Subgroup : None</b>			
1140.00	Bad Debt Reserve	0.00	(2,167,259.00)
<b>Subtotal : None</b>		<b>0.00</b>	<b>(2,167,259.00)</b>
<b>Total [1140.0]</b>	<b>Reserve for Bad Debts</b>	<b>0.00</b>	<b>(2,167,259.00)</b>
<b>Group : [1280.0]</b>	<b>Prepaid Insurance</b>		
<b>Subgroup : None</b>			
1280.00	Prepaid Insurance	0.00	86,471.00
30-120-1280-00	PREPAID INSURANCE	81,081.00	0.00
<b>Subtotal : None</b>		<b>81,081.00</b>	<b>86,471.00</b>
<b>Total [1280.0]</b>	<b>Prepaid Insurance</b>	<b>81,081.00</b>	<b>86,471.00</b>
<b>Group : [1300.0]</b>	<b>Other Prepaid Expenses</b>		
<b>Subgroup : None</b>			
1290.00	Prepaid Taxes	0.00	24,590.00
30-120-1290-00	PREPAID REAL ESTATE TAX	23,195.00	0.00
<b>Subtotal : None</b>		<b>23,195.00</b>	<b>24,590.00</b>
<b>Total [1300.0]</b>	<b>Other Prepaid Expenses</b>	<b>23,195.00</b>	<b>24,590.00</b>
<b>Group : [1311.0]</b>	<b>Other Current Assets</b>		
<b>Subgroup : None</b>			
1214.00	Replacement Reserve Fund	0.00	203,500.00
1950.01	MIP Escrow	11,076.00	0.00
1950.02	Tax Escrow	10,783.00	0.00
1950.03	Insurance Escrow	19,505.00	0.00
30-150-1866-00	REPLACEMENT RESERVE	239,148.00	0.00
<b>Subtotal : None</b>		<b>280,512.00</b>	<b>203,500.00</b>
<b>Total [1311.0]</b>	<b>Other Current Assets</b>	<b>280,512.00</b>	<b>203,500.00</b>
<b>Group : [1511.1]</b>	<b>Land Cost</b>		
<b>Subgroup : None</b>			
1511.00	Land	0.00	60,382.00
30-135-1510-00	LAND	60,382.00	0.00
<b>Subtotal : None</b>		<b>60,382.00</b>	<b>60,382.00</b>
<b>Total [1511.1]</b>	<b>Land Cost</b>	<b>60,382.00</b>	<b>60,382.00</b>
<b>Group : [1521.1]</b>	<b>Building Cost</b>		
<b>Subgroup : None</b>			
1521.00	Building	0.00	9,044,618.00

30-135-1521-00	PP&E BUILDING	9,044,618.00	0.00	
<b>Subtotal : None</b>		<b>9,044,618.00</b>	<b>9,044,618.00</b>	
<b>Total [1521.1]</b>	<b>Building Cost</b>	<b>9,044,618.00</b>	<b>9,044,618.00</b>	
<b>Group : [1522.2]</b>	<b>Accum Depr Building</b>			
<b>Subgroup : None</b>				
1522.00	Accum. Depr. - Building	0.00	(5,445,617.00)	
30-136-1521-00	ACCUM DEPR BUILDING	(5,671,733.00)	0.00	
<b>Subtotal : None</b>		<b>(5,671,733.00)</b>	<b>(5,445,617.00)</b>	
<b>Total [1522.2]</b>	<b>Accum Depr Building</b>	<b>(5,671,733.00)</b>	<b>(5,445,617.00)</b>	
<b>Group : [1611.1]</b>	<b>Building Improvements Cost</b>			
<b>Subgroup : None</b>				
1631.00	Other Improvements	0.00	2,280,801.00	(2,280,801.00)
30-135-1585-00	OTHER IMPROVEMENTS	2,280,801.00	0.00	
<b>Subtotal : None</b>		<b>2,280,801.00</b>	<b>2,280,801.00</b>	
<b>Total [1611.1]</b>	<b>Building Improvements Cost</b>	<b>2,280,801.00</b>	<b>2,280,801.00</b>	
<b>Group : [1612.2]</b>	<b>Accum Depr Bldg Improvements</b>			
<b>Subgroup : None</b>				
1632.00	Accum. Depr. - Other Improv.	0.00	(994,856.00)	
30-136-1585-00	ACCUM DEPR OTHER IMPROVEMENT	(1,108,040.00)	0.00	
<b>Subtotal : None</b>		<b>(1,108,040.00)</b>	<b>(994,856.00)</b>	
<b>Total [1612.2]</b>	<b>Accum Depr Bldg Improvements</b>	<b>(1,108,040.00)</b>	<b>(994,856.00)</b>	(113,184.00)
<b>Group : [1651.1]</b>	<b>Equipment Cost</b>			
<b>Subgroup : None</b>				
1651.00	Equipment	0.00	1,290,531.00	
1653.00	Computers	0.00	220,334.00	
30-135-1641-00	COMPUTER EQUIPMENT	220,334.00	0.00	
30-135-1670-00	EQUIPMENT	1,290,531.00	0.00	
<b>Subtotal : None</b>		<b>1,510,865.00</b>	<b>1,510,865.00</b>	0.00
<b>Total [1651.1]</b>	<b>Equipment Cost</b>	<b>1,510,865.00</b>	<b>1,510,865.00</b>	
<b>Group : [1652.2]</b>	<b>Accum Depr Equipment</b>			
<b>Subgroup : None</b>				
1652.00	Accum. Depr. - Equipment	0.00	(1,080,886.00)	
1654.00	Accum Depr - Computers	0.00	(220,334.00)	
30-136-1641-00	ACCUM DEPR COMPUTER EQUIPMEN	(220,334.00)	0.00	
30-136-1670-00	ACCUM DEPR EQUIPMENT	(1,127,112.00)	0.00	
<b>Subtotal : None</b>		<b>(1,347,446.00)</b>	<b>(1,301,220.00)</b>	
<b>Total [1652.2]</b>	<b>Accum Depr Equipment</b>	<b>(1,347,446.00)</b>	<b>(1,301,220.00)</b>	(46,226.00)
<b>Group : [1975.1]</b>	<b>Mortgage Acquisition Costs</b>			
<b>Subgroup : None</b>				
1981.00	Mortgage Acquisition Costs	0.00	94,632.00	
30-146-1821-00	MORTGAGE ACQ COSTS RT	94,632.00	0.00	
<b>Subtotal : None</b>		<b>94,632.00</b>	<b>94,632.00</b>	
<b>Total [1975.1]</b>	<b>Mortgage Acquisition Costs</b>	<b>94,632.00</b>	<b>94,632.00</b>	
<b>Group : [1975.2]</b>	<b>Accum Amort Mtge Aquistn Cost</b>			
<b>Subgroup : None</b>				
1982.00	Accum Amort - MAC	0.00	(26,622.00)	
30-147-1828-00	ACCUM AMORT LOAN ACQ COSTS	(29,754.00)	0.00	
<b>Subtotal : None</b>		<b>(29,754.00)</b>	<b>(26,622.00)</b>	
<b>Total [1975.2]</b>	<b>Accum Amort Mtge Aquistn Cost</b>	<b>(29,754.00)</b>	<b>(26,622.00)</b>	
<b>Group : [2030.0]</b>	<b>Accrued Expenses</b>			
<b>Subgroup : None</b>				
2030.00	Accrued Expenses	0.00	(260,837.00)	
2070.00	Accrued Interest	0.00	(863,880.00)	
30-205-2032-00	ACCRUED INTEREST PAYABLE	(21,502.00)	0.00	
30-205-2033-00	ACCRUED INTEREST PAYABLE - 2ND	(55,528.00)	0.00	

<b>Subtotal : None</b>		<b>(77,030.00)</b>	<b>(1,124,717.00)</b>
<b>Total [2030.0]</b>	<b>Accrued Expenses</b>	<b>(77,030.00)</b>	<b>(1,124,717.00)</b>

<b>Group : [2310.0]</b>	<b>Mortgages Payable Long-Term</b>		
<b>Subgroup : None</b>			
2303.00	Hud Mortgage	0.00	(9,448,913.00)
2310.02	Current Portion HUD Mort.	213,640.00	9,380,903.00
2310.03	HUD Mort Current	(213,640.00)	(9,380,903.00)
30-235-2305-00	HUD LOAN - 2ND MORTGAGE	(3,626,298.00)	0.00
30-235-2310-00	HUD MORTGAGE	(6,667,249.00)	0.00
<b>Subtotal : None</b>		<b>(10,293,547.00)</b>	<b>(9,448,913.00)</b>
<b>Total [2310.0]</b>	<b>Mortgages Payable Long-Term</b>	<b>(10,293,547.00)</b>	<b>(9,448,913.00)</b>

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<b>Group : [2330.0]</b>	<b>Due Affiliates/Related Parties</b>		
<b>Subgroup : None</b>			
2118.00	InterCo - Bostonian	0.00	(299,546.00)
30-240-2427-00	DUE BOSTONIAN	(1,172,382.00)	0.00
30-240-2432-00	RENT PAYABLE-BOSTONIAN REALT	499,115.00	0.00
<b>Subtotal : None</b>		<b>(673,267.00)</b>	<b>(299,546.00)</b>
<b>Total [2330.0]</b>	<b>Due Affiliates/Related Parties</b>	<b>(673,267.00)</b>	<b>(299,546.00)</b>

<b>Group : [2410.0]</b>	<b>Net Assets Without Donor Restrictions</b>		
<b>Subgroup : None</b>			
2650.00	Retained Earnings	0.00	4,420,768.00
30-260-2770-00	RETAINED EARNINGS	5,321,694.00	0.00
<b>Subtotal : None</b>		<b>5,321,694.00</b>	<b>4,420,768.00</b>
<b>Total [2410.0]</b>	<b>Net Assets Without Donor Restrictions:</b>	<b>5,321,694.00</b>	<b>4,420,768.00</b>

2,279,191.00

<b>Group : [3510.1]</b>	<b>Rental Income: Nursing Facility</b>		
<b>Subgroup : None</b>			
30-385-4000-00	RENTAL INCOME	(499,115.00)	0.00
3115.00	Rental Income	0.00	(809,885.00)
<b>Subtotal : None</b>		<b>(499,115.00)</b>	<b>(809,885.00)</b>
<b>Total [3510.1]</b>	<b>Rental Income: Nursing Facility</b>	<b>(499,115.00)</b>	<b>(809,885.00)</b>

<b>Group : [3530.0]</b>	<b>Other Income</b>		
<b>Subgroup : None</b>			
30-380-3880-00	INTEREST INCOME	(67.00)	0.00
3180.00	Interest Income - Other	0.00	(88.00)
<b>Subtotal : None</b>		<b>(67.00)</b>	<b>(88.00)</b>
<b>Total [3530.0]</b>	<b>Other Income</b>	<b>(67.00)</b>	<b>(88.00)</b>

<b>Group : [9540.0]</b>	<b>Taxes, Real Estate</b>		
<b>Subgroup : None</b>			
30-450-4510-00	REAL ESTATE TAXES	26,918.00	0.00
4510.00	Real Estate Taxes	0.00	22,431.00
<b>Subtotal : None</b>		<b>26,918.00</b>	<b>22,431.00</b>
<b>Total [9540.0]</b>	<b>Taxes, Real Estate</b>	<b>26,918.00</b>	<b>22,431.00</b>

<b>Group : [9545.1]</b>	<b>Long-Term Interest: Nurisng Facility</b>		
<b>Subgroup : None</b>			
30-450-4518-00	INTEREST OTHER	55,528.00	0.00
30-450-4520-00	1ST MORTGAGE INTEREST	278,846.00	0.00
30-450-4526-00	MORTGAGE INSURANCE	47,160.00	0.00
30-450-4545-99	AMORT MORTGAGE ACQ ALLOCATIO	3,132.00	0.00
4512.00	MIP Expense	0.00	47,930.00
4521.01	Interest Expense - HUD	0.00	314,649.00
4541.00	Amortization - MAC	0.00	3,132.00
<b>Subtotal : None</b>		<b>384,666.00</b>	<b>365,711.00</b>
<b>Total [9545.1]</b>	<b>Long-Term Interest: Nurisng Facility</b>	<b>384,666.00</b>	<b>365,711.00</b>

<b>Group : [9550.0]</b>	<b>Building Depreciation</b>
<b>Subgroup : None</b>	

30-450-4550-00	DEPRECIATION BUILDING	226,115.00	0.00
4550.00	Depreciation - Building	0.00	226,115.00
<b>Subtotal : None</b>		<b>226,115.00</b>	<b>226,115.00</b>
<b>Total [9550.0]</b>	<b>Building Depreciation</b>	<b>226,115.00</b>	<b>226,115.00</b>
<b>Group : [9560.8]</b>			
<b>Subgroup : None</b>			
30-450-4562-00	DEPRECIATION IMPROVEMENTS	113,184.00	0.00
4568.00	Depreciation - Other Improvmts	0.00	111,901.00
<b>Subtotal : None</b>		<b>113,184.00</b>	<b>111,901.00</b>
<b>Total [9560.8]</b>	<b>Building Improvement Depreciation</b>	<b>113,184.00</b>	<b>111,901.00</b>
<b>Group : [9570.0]</b>			
<b>Subgroup : None</b>			
30-450-4570-00	DEPRECIATION EQUIPMENT	46,227.00	0.00
4570.00	Depreciation - Equipment	0.00	47,848.00
<b>Subtotal : None</b>		<b>46,227.00</b>	<b>47,848.00</b>
<b>Total [9570.0]</b>	<b>Equipment Depreciation</b>	<b>46,227.00</b>	<b>47,848.00</b>
<b>Group : [9580.0]</b>			
<b>Subgroup : None</b>			
30-450-4590-00	INSURANCE BUILDING & EQUIPMENT	32,131.00	0.00
4419.00	Property Insurance	0.00	27,999.00
<b>Subtotal : None</b>		<b>32,131.00</b>	<b>27,999.00</b>
<b>Total [9580.0]</b>	<b>Insurance - Building, Building Improve</b>	<b>32,131.00</b>	<b>27,999.00</b>
<b>Group : [9502.5]</b>			
<b>Subgroup : None</b>			
30-400-4248-00	BANK CHARGES/FEES	10,577.00	0.00
30-400-4325-00	ACCOUNTING	53,738.00	0.00
30-400-4453-00	INSURANCE - OTHER	62,695.00	0.00
4250.01	Bank Charges	0.00	50.00
4257.00	Late Charges	0.00	11,318.00
4360.00	Accounting Fees	0.00	29,292.00
4420.00	Insurance - Other	0.00	50,488.00
6890.00	PREPAYMENT PENALTY ON REFINAN	24,169.00	0.00
CLA 4000	Bad Debt Expense	0.00	809,885.00
<b>Subtotal : None</b>		<b>151,179.00</b>	<b>901,033.00</b>
<b>Total [9502.5]</b>	<b>Other Operating Expense</b>	<b>151,179.00</b>	<b>901,033.00</b>
<b>Sum of Account Groups</b>			
		<b>0.00</b>	<b>0.00</b>

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