

Client: **A140556 - Bear Mountain-West Roxbury**  
Engagement: **MDMC 2022 - Bear Mountain West Roxbury**  
Period Ending: **12/31/2022**  
Trial Balance: **T-01 - Realty TB**  
Workpaper: **T:::02 - MCD REA-CR Groupings Report**

Account	Description	CAID 12/31/2022	PP-1 12/31/2021
<b>Group : [1025.0] Cash &amp; Cash Equivalents</b>			
<b>Subgroup : None</b>			
1012.0	Southern First	2.00	0.00
<b>Subtotal : None</b>		<b>2.00</b>	<b>0.00</b>
<b>Total [1025.0] Cash &amp; Cash Equivalents</b>		<b>2.00</b>	<b>0.00</b>
<b>Group : [1511.1] Land: Cost</b>			
<b>Subgroup : None</b>			
1511.1	LAND	150,000.00	150,000.00
<b>Subtotal : None</b>		<b>150,000.00</b>	<b>150,000.00</b>
<b>Total [1511.1] Land: Cost</b>		<b>150,000.00</b>	<b>150,000.00</b>
<b>Group : [1521.1] Building: Cost</b>			
<b>Subgroup : None</b>			
1521.1	BUILDINGS	1,150,000.00	1,150,000.00
<b>Subtotal : None</b>		<b>1,150,000.00</b>	<b>1,150,000.00</b>
<b>Total [1521.1] Building: Cost</b>		<b>1,150,000.00</b>	<b>1,150,000.00</b>
<b>Group : [1522.2] Building: Accum. Depr.</b>			
<b>Subgroup : None</b>			
1521.2	A/D Building	(405,918.00)	(90,918.44)
<b>Subtotal : None</b>		<b>(405,918.00)</b>	<b>(90,918.44)</b>
<b>Total [1522.2] Building: Accum. Depr.</b>		<b>(405,918.00)</b>	<b>(90,918.44)</b>
<b>Group : [1651.1] Equipment: Cost</b>			
<b>Subgroup : None</b>			
1651.1	EQUIPMENT	315,000.00	190,000.00
1652.2	FURNITURE & FIXTURES	0.00	125,000.00
<b>Subtotal : None</b>		<b>315,000.00</b>	<b>315,000.00</b>
<b>Total [1651.1] Equipment: Cost</b>		<b>315,000.00</b>	<b>315,000.00</b>
<b>Group : [1652.2] Equipment: Accum. Depr.</b>			
<b>Subgroup : None</b>			
1651.2	A/D Equipment	0.00	(190,000.00)
1652.3	A/D Furniture & Fixtures	0.00	(125,000.00)
<b>Subtotal : None</b>		<b>0.00</b>	<b>(315,000.00)</b>
<b>Total [1652.2] Equipment: Accum. Depr.</b>		<b>0.00</b>	<b>(315,000.00)</b>
<b>Group : [1985.0] Other Deferred Charges &amp; Other Non-Current Assets</b>			
<b>Subgroup : None</b>			
1975.1	ORIGINATION FEES LOAN COST	0.00	11,333.33
1975.2	Accum Intangible Epx-Origination Fees Loan Cost	0.00	(6,990.04)
1985.0	CLOSING COSTS	429,596.00	33,262.91
1985.1	GOODWILL	0.00	385,000.00
1985.2	Accum Intangible Exp-Closing Costs	(92,966.00)	(6,836.00)
1985.3	Accum Intangible Exp-Goodwill	0.00	(79,139.50)
<b>Subtotal : None</b>		<b>336,630.00</b>	<b>336,630.70</b>
<b>Total [1985.0] Other Deferred Charges &amp; Other Non-Current Assets</b>		<b>336,630.00</b>	<b>336,630.70</b>
<b>Group : [2230.0] Other Current Liabilities</b>			
<b>Subgroup : None</b>			
2230.0	SECURITY DEPOSIT	(18,585.00)	(18,585.13)
<b>Subtotal : None</b>		<b>(18,585.00)</b>	<b>(18,585.13)</b>
<b>Total [2230.0] Other Current Liabilities</b>		<b>(18,585.00)</b>	<b>(18,585.13)</b>
<b>Group : [2310.0] Mortgages</b>			
<b>Subgroup : None</b>			
2020.0	NOTES PAYABLE	(1,300,000.00)	0.00
2210.0	LTD-United Community Bank	0.00	(1,300,000.00)
<b>Subtotal : None</b>		<b>(1,300,000.00)</b>	<b>(1,300,000.00)</b>
<b>Total [2310.0] Mortgages</b>		<b>(1,300,000.00)</b>	<b>(1,300,000.00)</b>

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Account	Description	CAID 12/31/2022	PP-1 12/31/2021	
<b>Group : [2520.0]</b>	<b>Capital (Sole, Part or LLC)</b>			
<b>Subgroup : None</b>				
2650.0	Retained Earnings	0.00	219,211.20	
2650.1	CAPITAL ACCOUNT- MA PROPERTY HOLDINGS MANAGER	854,217.89	34,381.92	
2650.2	CAPITAL ACCOUNT- PATRIOT EQUITY INVESTORS	(859,332.00)	(859,196.24)	
2650.4	DISTRIBUTIONS- MA PROPERTY HOLDINGS MANAGER	0.00	597,687.19	(597,687.19)
<b>Subtotal : None</b>		<b>(5,114.11)</b>	<b>(7,915.93)</b>	
<b>Total [2520.0] Capital (Sole, Part or LLC)</b>		<b>(5,114.11)</b>	<b>(7,915.93)</b>	(5,114.11)
<b>Group : [3510.1]</b>	<b>Rental Income: Nursing Facility</b>			
<b>Subgroup : None</b>				
3510.1	RENTAL INCOME	(234,733.89)	(278,849.28)	
<b>Subtotal : None</b>		<b>(234,733.89)</b>	<b>(278,849.28)</b>	
<b>Total [3510.1] Rental Income: Nursing Facility</b>		<b>(234,733.89)</b>	<b>(278,849.28)</b>	
<b>Group : [9545.1]</b>	<b>Long Term Interest:: Nursing Facilities</b>			
<b>Subgroup : None</b>				
9540.0	Interest Expense	12,719.00	0.00	
<b>Subtotal : None</b>		<b>12,719.00</b>	<b>0.00</b>	
<b>Total [9545.1] Long Term Interest:: Nursing Facilities</b>		<b>12,719.00</b>	<b>0.00</b>	
<b>Group : [9550.0]</b>	<b>Building Depreciation</b>			
<b>Subgroup : None</b>				
9550.0	DEPRECIATION-Building	0.00	29,487.00	
<b>Subtotal : None</b>		<b>0.00</b>	<b>29,487.00</b>	
<b>Total [9550.0] Building Depreciation</b>		<b>0.00</b>	<b>29,487.00</b>	
<b>Group : [9502.5]</b>	<b>Other Operating Expenses</b>			
<b>Subgroup : None</b>				
9502.2	Amortization-Origination Fees Loan Costs	0.00	2,267.04	
9502.3	Amortization-Goodwill	0.00	25,667.04	
9502.4	Amortization-Closing	0.00	2,217.00	
<b>Subtotal : None</b>		<b>0.00</b>	<b>30,151.08</b>	
<b>Total [9502.5] Other Operating Expenses</b>		<b>0.00</b>	<b>30,151.08</b>	
<b>Sum of Account Groups</b>		<b>0.00</b>	<b>0.00</b>	
<b>Net (Income) Loss</b>		<b>(222,014.89)</b>	<b>(219,211.20)</b>	

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