

Client: **A171023 - Westfield Gardens Nursing & Rehab LLC**
Engagement: **MD 2022 - Westfield Gardens Nursing & Rehab LLC**
Period Ending: **12/31/2022**
Trial Balance: **T02-01 - Realty TB**
Workpaper: **T:::02 - REA-CR Groupings Report**

Account	Description	CAID CP 12/31/2022	CAID PP-1 12/31/2021
Group : [1025.0]	Cash & Cash Equivalents		
Subgroup : None			
00-100550	Cash-Westfield Propco-Realty	1,594.34	864.29
00-107015	Cash-Restricted	46,200.00	46,200.00
Subtotal : None		47,794.34	47,064.29
Total [1025.0]	Cash & Cash Equivalents	47,794.34	47,064.29
Group : [1521.1]	Building: Cost		
Subgroup : None			
00-160120	PPE Building	4,230,000.00	4,230,000.00
Subtotal : None		4,230,000.00	4,230,000.00
Total [1521.1]	Building: Cost	4,230,000.00	4,230,000.00
Group : [1522.2]	Building: Accum. Depr.		
Subgroup : None			
00-161120	Accum Depr Building	(987,000.00)	(846,000.00)
Subtotal : None		(987,000.00)	(846,000.00)
Total [1522.2]	Building: Accum. Depr.	(987,000.00)	(846,000.00)
Group : [1651.1]	Equipment: Cost		
Subgroup : None			
00-160155	PPE Furniture & Fixtures	370,000.00	370,000.00
Subtotal : None		370,000.00	370,000.00
Total [1651.1]	Equipment: Cost	370,000.00	370,000.00
Group : [1652.2]	Equipment: Accum. Depr.		
Subgroup : None			
00-161155	Accum Depr Furniture & Fixture	(258,999.72)	(221,999.76)
Subtotal : None		(258,999.72)	(221,999.76)
Total [1652.2]	Equipment: Accum. Depr.	(258,999.72)	(221,999.76)
Group : [1975.1]	Mortgage Acquisition Costs		
Subgroup : None			
00-170110	Deferred Financing Cost	501,925.00	501,925.00
Subtotal : None		501,925.00	501,925.00
Total [1975.1]	Mortgage Acquisition Costs	501,925.00	501,925.00
Group : [1975.2]	Accumulated Amort. of Mort. Acq. Costs		
Subgroup : None			
00-170120	Accumulated Amoritization	(501,925.00)	(501,925.00)
Subtotal : None		(501,925.00)	(501,925.00)
Total [1975.2]	Accumulated Amort. of Mort. Acq. Cos	(501,925.00)	(501,925.00)
Group : [1985.0]	Other Deferred Charges & Other Non-Current Assets		
Subgroup : None			
00-150110	Deferred Rent Receivable	121,747.70	138,419.46
00-190100	Goodwill	794,014.00	794,014.00
Subtotal : None		915,761.70	932,433.46
Total [1985.0]	Other Deferred Charges & Other Non-C	915,761.70	932,433.46
Group : [2030.0]	Accrued Expenses		
Subgroup : None			
00-205120	Accrued Expenses	(9,999.99)	(1,670.81)
Subtotal : None		(9,999.99)	(1,670.81)
Total [2030.0]	Accrued Expenses	(9,999.99)	(1,670.81)
Group : [2310.0]	Mortgages		
Subgroup : None			
00-280120	Mortgage Payable	(1,975,350.08)	(3,748,132.96)

Subtotal : None		<u>(1,975,350.08)</u>	<u>(3,748,132.96)</u>
Total [2310.0]	Mortgages	<u>(1,975,350.08)</u>	<u>(3,748,132.96)</u>
Group : [2330.0]	Due Affiliates/Related Parties		
Subgroup : None			
00-100552	Cash-Westfield Propco-Principle Sinking	(500,000.00)	0.00
00-260093	Due To Propco Facilities	(812,624.62)	(833,476.18)
00-260095	Due To Opco to Propco	<u>(1,191,554.35)</u>	<u>(265,490.67)</u>
Subtotal : None		<u>(2,504,178.97)</u>	<u>(1,098,966.85)</u>
Total [2330.0]	Due Affiliates/Related Parties	<u>(2,504,178.97)</u>	<u>(1,098,966.85)</u>
Group : [2650.0]	Retained Earnings (Corp)		
Subgroup : None			
00-400120	Retained Earnings	<u>337,272.63</u>	<u>528,103.70</u>
Subtotal : None		<u>337,272.63</u>	<u>528,103.70</u>
Total [2650.0]	Retained Earnings (Corp)	<u>337,272.63</u>	<u>528,103.70</u>
Group : [3510.1]	Rental Income: Nursing Facility		
Subgroup : None			
00-540110	Rental Income	<u>(575,764.56)</u>	<u>(575,764.51)</u>
Subtotal : None		<u>(575,764.56)</u>	<u>(575,764.51)</u>
Total [3510.1]	Rental Income: Nursing Facility	<u>(575,764.56)</u>	<u>(575,764.51)</u>
Group : [3530.0]	Other Income		
Subgroup : None			
00-540100	Interest Income	<u>(2,736.64)</u>	<u>0.00</u>
Subtotal : None		<u>(2,736.64)</u>	<u>0.00</u>
Total [3530.0]	Other Income	<u>(2,736.64)</u>	<u>0.00</u>
Group : [9545.1]	Long Term Interest:: Nursing Facilities		
Subgroup : None			
99-700110	Interest-Mortgage	<u>221,201.34</u>	<u>185,410.35</u>
Subtotal : None		<u>221,201.34</u>	<u>185,410.35</u>
Total [9545.1]	Long Term Interest:: Nursing Facilities	<u>221,201.34</u>	<u>185,410.35</u>
Group : [9545.5]	Interest on Working Capital		
Subgroup : None			
99-720100	Other Expenses-Interest-Notes	<u>0.00</u>	<u>21,523.13</u>
Subtotal : None		<u>0.00</u>	<u>21,523.13</u>
Total [9545.5]	Interest on Working Capital	<u>0.00</u>	<u>21,523.13</u>
Group : [9550.0]	Building Depreciation		
Subgroup : None			
99-710100	Depreciation	<u>140,999.96</u>	<u>177,999.96</u>
Subtotal : None		<u>140,999.96</u>	<u>177,999.96</u>
Total [9550.0]	Building Depreciation	<u>140,999.96</u>	<u>177,999.96</u>
Group : [9570.0]	Equipment Depreciation		
Subgroup : None			
99-710101	Dep-equipment	<u>37,000.00</u>	<u>0.00</u>
Subtotal : None		<u>37,000.00</u>	<u>0.00</u>
Total [9570.0]	Equipment Depreciation	<u>37,000.00</u>	<u>0.00</u>
Group : [9502.5]	Other Operating Expenses		
Subgroup : None			
44-610150	Administration-Accounting/Auditing	<u>13,999.99</u>	<u>0.00</u>
Subtotal : None		<u>13,999.99</u>	<u>0.00</u>
Total [9502.5]	Other Operating Expenses	<u>13,999.99</u>	<u>0.00</u>
	NET (INCOME) LOSS	<u>(165,299.91)</u>	<u>(190,831.07)</u>
	Sum of Account Groups	0.00	0.00

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