

Client: **A180016 - Chicopee Rehabilitation & Nursing Center**
Engagement: **MD 2023 - Chicopee Rehabilitation & Nursing Center**
Period Ending: **12/31/2023**
Trial Balance: **T02-01 - Realty TB**
Workpaper: **T::01 - MCD REA-CR TB Report**

Account	Description	CAID PP-1 12/31/2022	JE Ref #	CAIDJE 12/31/2023	CAID CP 12/31/2023
Group : [BS]	Balance Sheet				
Subgroup : None					
00-100565	Cash-Birch Propco-Realty	0.00		0.00	0.00
00-100566	Cash-Birch Propco-Realty_V2	168,897.00		0.00	72,494.91
00-100570	Cash-Birch Propco-CAPEX	33,767.00		0.00	34,106.48
00-110100	A/R Resident Related	0.00		0.00	0.00
00-112100	Other Receivable	0.00		0.00	140,000.00
00-140093	Due from Propco Facilities	0.00		0.00	18,412.78
00-140095	Due From Opco to Propco	30,836.00		0.00	93,792.27
00-160120	PPE Building	2,404,327.00		0.00	2,404,327.00
00-160155	PPE Furniture & Fixtures	340,000.00		0.00	340,000.00
00-161120	Accum Depr Building	(260,469.00)		0.00	(340,612.77)
00-161155	Accum Depr Furniture & Fixture	(187,000.00)		0.00	(220,999.88)
00-170110	Deferred Financing Cost	34,246.00		0.00	34,246.33
00-170120	Accumulated Amortization	(22,076.00)		0.00	(28,925.15)
00-190100	Goodwill	500,000.00		0.00	500,000.00
00-200100	Accounts Payable	0.00		0.00	(135.00)
00-205120	Accrued Expenses	(28,124.00)		0.00	(35,790.67)
00-260093	Due To Propco Facilities	(94,357.00)		0.00	(20,364.78)
00-260095	Due To Opco to Propco	(36,833.00)		0.00	(110,589.30)
00-270005	Other Current Liabilities	0.00		0.00	0.00
00-280120	Mortgage Payable	(2,613,800.00)		0.00	(2,555,000.00)
00-400115	Member Capital	(37,178.00)		0.00	(37,178.23)
00-400120	Retained Earnings	(126,807.00)		0.00	(232,237.61)
Subtotal : None		105,429.00		0.00	55,546.38
Total [BS]	Balance Sheet	105,429.00		0.00	55,546.38
Group : [PL]	Profit and Loss				
Subgroup : None					
00-540100	Interest Income	(129.00)		0.00	(339.22)
00-540110	Rental Income	(370,000.00)		0.00	(369,999.96)
00-540160	Gain/(loss) on disposal of asset	0.00		0.00	0.00
00-610170	Bank Service Charge	0.00		0.00	0.00
00-610220	Licenses & Certification	0.00		0.00	0.00
34-620150	Supplements	0.00		0.00	0.00
44-650100	Purchased Services	0.00		0.00	19,075.00
44-720015	Acquisition Cost	0.00		0.00	0.00
99-700110	Other Expenses-Interest-Mortgage	143,707.00		0.00	233,746.44
99-710100	Other Expenses-Depreciation	80,144.55		(34,000.00)	80,144.12
99-710101	Dep- Equipment	33,999.45		34,000.00	34,000.00
99-710110	Other Expenses-Amortization	6,849.00		0.00	6,849.24
99-720015	Acquisition Cost	0.00		0.00	0.00
Subtotal : None		(105,429.00)		0.00	3,475.62
Total [PL]	Profit and Loss	(105,429.00)		0.00	3,475.62
	NET (INCOME) LOSS	0.00		0.00	0.00
	Sum of Account Groups	0.00		0.00	59,022.00

Tickmarks

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