

Client: **A813213 - Greenfield Rehabilitation & Nursing Center**
Engagement: **MD 2023 - Greenfield Rehabilitation & Nursing Center LLC**
Period Ending: **12/31/2023**
Trial Balance: **T02-01 - Realty TB**
Workpaper: **T:::02 - MCD REA-CR Groupings Report**

Account	Description	CAID CP 12/31/2023	CAID PP-1 12/31/2022
Group : [1025.0]	Cash & Cash Equivalents		
Subgroup : None			
00-101785	Cash-Greenfield Propco-Realty	974.09	1,360.00
00-107015	Cash-Restricted	7,430.00	0.00
Subtotal : None		8,404.09	1,360.00
Total [1025.0]	Cash & Cash Equivalents	8,404.09	1,360.00
Group : [1180.0]	Loans Receivable: Affiliates/Related Parties		
Subgroup : None			
00-140000	Due From Opco Facilities	24,500.00	0.00
00-140093	Due From Propco Facilities	331,427.43	292,089.00
00-140095	Due From Opco to Propco	29,166.67	0.00
Subtotal : None		385,094.10	292,089.00
Total [1180.0]	Loans Receivable: Affiliates/Related P	385,094.10	292,089.00
Group : [1511.1]	Land: Cost		
Subgroup : None			
00-160100	PPE Land	390,000.00	0.00
Subtotal : None		390,000.00	0.00
Total [1511.1]	Land: Cost	390,000.00	0.00
Group : [1521.1]	Building: Cost		
Subgroup : None			
00-160120	PPE Building	2,600,000.00	2,990,000.00
Subtotal : None		2,600,000.00	2,990,000.00
Total [1521.1]	Building: Cost	2,600,000.00	2,990,000.00
Group : [1522.2]	Building: Accum. Depr.		
Subgroup : None			
00-161120	Accum Depr Building	(169,722.20)	(99,667.00)
Subtotal : None		(169,722.20)	(99,667.00)
Total [1522.2]	Building: Accum. Depr.	(169,722.20)	(99,667.00)
Group : [1651.1]	Equipment: Cost		
Subgroup : None			
00-160150	PPE Fixed Equipment	210,000.00	210,000.00
Subtotal : None		210,000.00	210,000.00
Total [1651.1]	Equipment: Cost	210,000.00	210,000.00
Group : [1652.2]	Equipment: Accum. Depr.		
Subgroup : None			
00-161150	Accum Depr Fixed Equipment	(82,250.00)	(42,000.00)

Subtotal : None		(82,250.00)	(42,000.00)
Total [1652.2]	Equipment: Accum. Depr.	(82,250.00)	(42,000.00)
Group : [1975.1]	Mortgage Acquisition Costs		
Subgroup : None			
00-170110	Deferred Financing Cost	120,771.73	32,881.00
Subtotal : None		120,771.73	32,881.00
Total [1975.1]	Mortgage Acquisition Costs	120,771.73	32,881.00
Group : [1975.2]	Accumulated Amort. of Mort. Acq. Costs		
Subgroup : None			
00-170120	Accumulated Amortization	(76,296.43)	(6,028.00)
Subtotal : None		(76,296.43)	(6,028.00)
Total [1975.2]	Accumulated Amort. of Mort. Acq. Cos	(76,296.43)	(6,028.00)
Group : [1985.0]	Other Deferred Charges & Other Non-Current Assets		
Subgroup : None			
00-180100	Trustee Held Funds	37,181.00	0.00
00-190100	Goodwill	271,250.00	300,000.00
Subtotal : None		308,431.00	300,000.00
Total [1985.0]	Other Deferred Charges & Other Non-C	308,431.00	300,000.00
Group : [2030.0]	Accrued Expenses		
Subgroup : None			
00-205120	Accrued Expenses	0.00	(17,942.00)
Subtotal : None		0.00	(17,942.00)
Total [2030.0]	Accrued Expenses	0.00	(17,942.00)
Group : [2230.0]	Other Current Liabilities		
Subgroup : None			
00-270005	Other Current Liabilities	(24,500.00)	0.00
Subtotal : None		(24,500.00)	0.00
Total [2230.0]	Other Current Liabilities	(24,500.00)	0.00
Group : [2310.0]	Mortgages		
Subgroup : None			
00-280120	Mortgage Payable	(2,526,550.28)	(2,601,835.00)
Subtotal : None		(2,526,550.28)	(2,601,835.00)
Total [2310.0]	Mortgages	(2,526,550.28)	(2,601,835.00)
Group : [2330.0]	Due Affiliates/Related Parties		
Subgroup : None			
00-260093	Due To Propco Facilities	(21,823.46)	0.00
00-260095	Due To Opco to Propco	(196,358.39)	(131,873.00)
Subtotal : None		(218,181.85)	(131,873.00)
Total [2330.0]	Due Affiliates/Related Parties	(218,181.85)	(131,873.00)
Group : [2650.0]	Retained Earnings (Corp)		
Subgroup : None			
00-400115	Member Capital	(1,084,879.63)	783,276.00

00-400120	Retained Earnings	119,952.60	0.00
00-540150	Bargain Purchase Revenue	0.00	(1,868,156.00)
Subtotal : None		(964,927.03)	(1,084,880.00)
Total [2650.0]	Retained Earnings (Corp)	(964,927.03)	(1,084,880.00)
Group : [3510.1]	Rental Income: Nursing Facility		
Subgroup : None			
00-540110	Rental Income	(350,000.04)	(336,828.00)
Subtotal : None		(350,000.04)	(336,828.00)
Total [3510.1]	Rental Income: Nursing Facility	(350,000.04)	(336,828.00)
Group : [9545.1]	Long Term Interest:: Nursing Facilities		
Subgroup : None			
99-700110	Other Expenses-Interest-Mortgage	203,152.95	139,104.00
99-710110	Other Expenses-Amortization	25,404.32	6,028.00
Subtotal : None		228,557.27	145,132.00
Total [9545.1]	Long Term Interest:: Nursing Facilities	228,557.27	145,132.00
Group : [9545.5]	Interest on Working Capital		
Subgroup : None			
99-720100	Other Expenses-Interest-Notes	0.00	5,479.00
Subtotal : None		0.00	5,479.00
Total [9545.5]	Interest on Working Capital	0.00	5,479.00
Group : [9546.0]	Interest on Late Payments, Penalties		
Subgroup : None			
44-610230	Administration-Fines/Penalties/Settlemer	0.00	930.00
Subtotal : None		0.00	930.00
Total [9546.0]	Interest on Late Payments, Penalties	0.00	930.00
Group : [9550.0]	Building Depreciation		
Subgroup : None			
99-710100	Other Expenses-Depreciation	88,416.64	99,667.00
Subtotal : None		88,416.64	99,667.00
Total [9550.0]	Building Depreciation	88,416.64	99,667.00
Group : [9570.0]	Equipment Depreciation		
Subgroup : None			
99-710101	Equipment dep	40,250.00	42,000.00
Subtotal : None		40,250.00	42,000.00
Total [9570.0]	Equipment Depreciation	40,250.00	42,000.00
Group : [9502.5]	Other Operating Expenses		
Subgroup : None			
44-610160	Administration-Legal	2,475.00	0.00
44-610170	Administration-Bank Service Charges	0.00	36.00
44-610220	Administration-Licenses&Certification	1,278.00	0.00
99-720015	Other Expenses-Acquisition Cost	0.00	201,479.00
99-730000	Amortization of GW	28,750.00	0.00
Subtotal : None		32,503.00	201,515.00

Total [9502.5]	Other Operating Expenses	<u>32,503.00</u>	<u>201,515.00</u>
	NET (INCOME) LOSS	<u>39,726.87</u>	<u>157,895.00</u>
	Sum of Account Groups	0.00	0.00

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