

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:::01 - MCD REA-CR TB**

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					
00-100550	Cash-Westfield Propco-Realty	0.00		0.00	0.00
00-101785	Cash-Greenfield Propco-Realty	1,360.00		0.00	974.09
00-107015	Cash-Restricted	0.00		0.00	7,430.00
00-140000	Due From Opco Facilities	0.00		0.00	24,500.00
00-140093	Due From Propco Facilities	292,089.00		0.00	331,427.43
00-140095	Due From Opco to Propco	0.00		0.00	29,166.67
00-150110	Deferred Rent Receivable	0.00		0.00	0.00
00-160100	PPE Land	0.00		0.00	390,000.00
00-160120	PPE Building	2,990,000.00		0.00	2,600,000.00
00-160150	PPE Fixed Equipment	210,000.00		0.00	210,000.00
00-160155	PPE Furniture & Fixtures	0.00		0.00	0.00
00-161120	Accum Depr Building	(99,667.00)		0.00	(169,722.20)
00-161150	Accum Depr Fixed Equipment	(42,000.00)		0.00	(82,250.00)
00-161155	Accum Depr Furniture & Fixture	0.00		0.00	0.00
00-170110	Deferred Financing Cost	32,881.00		0.00	120,771.73
00-170120	Accumulated Amortization	(6,028.00)		0.00	(76,296.43)
00-180100	Trustee Held Funds	0.00		0.00	37,181.00
00-190100	Goodwill	300,000.00		0.00	271,250.00
00-205120	Accrued Expenses	(17,942.00)		0.00	0.00
00-260093	Due To Propco Facilities	0.00		0.00	(21,823.46)
00-260095	Due To Opco to Propco	(131,873.00)		0.00	(196,358.39)
00-270005	Other Current Liabilities	0.00		0.00	(24,500.00)
00-280110	Note Payable	0.00		0.00	0.00
00-280120	Mortgage Payable	(2,601,835.00)		0.00	(2,526,550.28)
00-400115	Member Capital	783,276.00		0.00	(1,084,879.63)
00-400120	Retained Earnings	0.00		0.00	119,952.60
Subtotal : None		1,710,261.00		0.00	(39,726.87)
Total [BS]	Balance Sheet	1,710,261.00		0.00	(39,726.87)
Group : [PL]	Profit and Loss				
Subgroup : None					
00-540100	Interest Income	0.00		0.00	0.00
00-540110	Rental Income	(336,828.00)		0.00	(350,000.04)
00-540150	Bargain Purchase Revenue	(1,868,156.00)		0.00	0.00
44-610160	Administration-Legal	0.00		0.00	2,475.00
44-610170	Administration-Bank Service Charges	36.00		0.00	0.00
44-610220	Administration-Licenses&Certification	0.00		0.00	1,278.00
44-610230	Administration-Fines/Penalties/Settlemer	930.00		0.00	0.00
99-700110	Other Expenses-Interest-Mortgage	139,104.00		0.00	203,152.95
99-710100	Other Expenses-Depreciation	99,667.00		(40,250.00)	88,416.64
99-710101	Equipment dep	42,000.00		40,250.00	40,250.00
99-710110	Other Expenses-Amortization	6,028.00		(28,750.00)	25,404.32
99-720015	Other Expenses-Acquisition Cost	201,479.00		0.00	0.00
99-720100	Other Expenses-Interest-Notes	5,479.00		0.00	0.00
99-730000	Amortization of GW	0.00		28,750.00	28,750.00
Subtotal : None		(1,710,261.00)		0.00	39,726.87
Total [PL]	Profit and Loss	(1,710,261.00)		0.00	39,726.87
	NET (INCOME) LOSS	0.00		0.00	0.00
	Sum of Account Groups	0.00		0.00	0.00

Tickmarks

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