

Client: **A171023 - Westfield Gardens Nursing & Rehab LLC**
Engagement: **MD 2023 - Westfield Gardens Nursing & Rehab 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			
00-100550	Cash-Westfield Propco-Realty	5,924.00	1,594.34
00-107015	Cash-Restricted	46,200.00	46,200.00
Subtotal : None		52,124.00	47,794.34
Total [1025.0]	Cash & Cash Equivalents	52,124.00	47,794.34
Group : [1180.0]	Loans Receivable: Affiliates/Related Parties		
Subgroup : None			
00-140093	Due From Propco Facilities	1,738.00	0.00
00-140095	Due From Opco to Propco	49,776.00	0.00
Subtotal : None		51,514.00	0.00
Total [1180.0]	Loans Receivable: Affiliates/Related P	51,514.00	0.00
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	(1,128,000.00)	(987,000.00)
Subtotal : None		(1,128,000.00)	(987,000.00)
Total [1522.2]	Building: Accum. Depr.	(1,128,000.00)	(987,000.00)
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	(296,000.00)	(258,999.72)
Subtotal : None		(296,000.00)	(258,999.72)
Total [1652.2]	Equipment: Accum. Depr.	(296,000.00)	(258,999.72)
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 Amortization	(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	93,227.00	121,747.70
00-190100	Goodwill	794,014.00	794,014.00
Subtotal : None		887,241.00	915,761.70
Total [1985.0]	Other Deferred Charges & Other Non-C	887,241.00	915,761.70
Group : [2030.0]	Accrued Expenses		
Subgroup : None			

00-205120	Accrued Expenses	(45,500.00)	(9,999.99)
Subtotal : None		(45,500.00)	(9,999.99)
Total [2030.0]	Accrued Expenses	(45,500.00)	(9,999.99)
Group : [2310.0]	Mortgages		
Subgroup : None			
00-280120	Mortgage Payable	(1,273,386.00)	(1,975,350.08)
Subtotal : None		(1,273,386.00)	(1,975,350.08)
Total [2310.0]	Mortgages	(1,273,386.00)	(1,975,350.08)
Group : [2330.0]	Due Affiliates/Related Parties		
Subgroup : None			
00-100552	Cash-Westfield Propco-Principle Sinking	(500,000.00)	(500,000.00)
00-260093	Due To Propco Facilities	(793,511.00)	(812,624.62)
00-260095	Due To Opco to Propco	(1,515,525.00)	(1,191,554.35)
Subtotal : None		(2,809,036.00)	(2,504,178.97)
Total [2330.0]	Due Affiliates/Related Parties	(2,809,036.00)	(2,504,178.97)
Group : [2650.0]	Retained Earnings (Corp)		
Subgroup : None			
00-400120	Retained Earnings	171,974.00	337,272.63
Subtotal : None		171,974.00	337,272.63
Total [2650.0]	Retained Earnings (Corp)	171,974.00	337,272.63
Group : [3510.1]	Rental Income: Nursing Facility		
Subgroup : None			
00-540110	Rental Income	(575,765.00)	(575,764.56)
Subtotal : None		(575,765.00)	(575,764.56)
Total [3510.1]	Rental Income: Nursing Facility	(575,765.00)	(575,764.56)
Group : [3530.0]	Other Income		
Subgroup : None			
00-540100	Interest Income	0.00	(2,736.64)
Subtotal : None		0.00	(2,736.64)
Total [3530.0]	Other Income	0.00	(2,736.64)
Group : [9545.1]	Long Term Interest:: Nursing Facilities		
Subgroup : None			
99-700110	Other Expenses-Interest-Mortgage	145,205.00	221,201.34
Subtotal : None		145,205.00	221,201.34
Total [9545.1]	Long Term Interest:: Nursing Facilities	145,205.00	221,201.34
Group : [9550.0]	Building Depreciation		
Subgroup : None			
99-710100	Other Expenses-Depreciation	141,000.00	140,999.96
Subtotal : None		141,000.00	140,999.96
Total [9550.0]	Building Depreciation	141,000.00	140,999.96
Group : [9570.0]	Equipment Depreciation		
Subgroup : None			
99-710101	Dep-equipment	37,000.00	37,000.00
Subtotal : None		37,000.00	37,000.00
Total [9570.0]	Equipment Depreciation	37,000.00	37,000.00
Group : [9502.5]	Other Operating Expenses		
Subgroup : None			
44-610150	Administration-Accounting/Auditing	40,000.00	13,999.99
44-610160	Administration-Legal	1,500.00	0.00
44-610220	Administration-Licenses&Certification	129.00	0.00
Subtotal : None		41,629.00	13,999.99
Total [9502.5]	Other Operating Expenses	41,629.00	13,999.99
	NET (INCOME) LOSS	(210,931.00)	(165,299.91)
	Sum of Account Groups	0.00	0.00

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