

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:::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	1,594.34		0.00	5,924.00
00-100552	Cash-Westfield Propco-Principle Sinking	(500,000.00)		0.00	(500,000.00)
00-107015	Cash-Restricted	46,200.00		0.00	46,200.00
00-140093	Due From Propco Facilities	0.00		0.00	1,738.00
00-150110	Deferred Rent Receivable	121,747.70		0.00	93,227.00
00-160120	PPE Building	4,230,000.00		0.00	4,230,000.00
00-160155	PPE Furniture & Fixtures	370,000.00		0.00	370,000.00
00-161120	Accum Depr Building	(987,000.00)		0.00	(1,128,000.00)
00-161155	Accum Depr Furniture & Fixture	(258,999.72)		0.00	(296,000.00)
00-170110	Deferred Financing Cost	501,925.00		0.00	501,925.00
00-170120	Accumulated Amortization	(501,925.00)		0.00	(501,925.00)
00-190100	Goodwill	794,014.00		0.00	794,014.00
00-205120	Accrued Expenses	(9,999.99)		0.00	(45,500.00)
00-260093	Due To Propco Facilities	(812,624.62)		0.00	(793,511.00)
00-260095	Due To Opco to Propco	(1,191,554.35)		0.00	(1,515,525.00)
00-280110	Note Payable	0.00		0.00	0.00
00-280120	Mortgage Payable	(1,975,350.08)		0.00	(1,273,386.00)
00-400120	Retained Earnings	337,272.63		0.00	171,974.00
Subtotal : None		165,299.91		0.00	161,155.00
Total [BS]	Balance Sheet	165,299.91		0.00	161,155.00
Group : [PL]	Profit and Loss				
Subgroup : None					
00-540100	Interest Income	(2,736.64)		0.00	0.00
00-540110	Rental Income	(575,764.56)		0.00	(575,765.00)
44-610150	Administration-Accounting/Auditing	13,999.99		0.00	40,000.00
44-610220	Administration-Licenses&Certification	0.00		0.00	129.00
99-700110	Other Expenses-Interest-Mortgage	221,201.34		0.00	145,205.00
99-710100	Other Expenses-Depreciation	140,999.96		(37,000.00)	141,000.00
99-710110	Other-Amortization	0.00		0.00	0.00
99-720100	Other Expenses-Interest-Notes	0.00		0.00	0.00
Subtotal : None		(202,299.91)		(37,000.00)	(249,431.00)
Total [PL]	Profit and Loss	(202,299.91)		(37,000.00)	(249,431.00)
	NET (INCOME) LOSS	0.00		0.00	0.00
	Sum of Account Groups	(37,000.00)		(37,000.00)	(88,276.00)

Tickmarks

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