

Client: **A347024 - Springside Rehab. & Skilled Care Center**
Engagement: **MDMC 2023 - Springside Rehab. & Skilled Care Center**
Period Ending: **12/31/2023**
Trial Balance: **T-02 - Realty TB**
Workpaper: **T:::01 - MCD REA-CR TB Report**

Account	Description	CAID PP-1	IMPORT	JE Ref #	CAIDJE	CAID CP
		12/31/2022	12/31/2023			12/31/2023
Group : [BS] Balance Sheet						
Subgroup : None						
10100000	Land	0.00	559,422.69		0.00	559,422.69
10200000	Land Improvements	0.00	53,944.33		0.00	53,944.33
10300000	Buildings	0.00	2,443,764.24		0.00	2,443,764.24
10600000	Furniture and Equipment	0.00	639,340.22		0.00	639,340.22
10749904	In Place Lease Intangibles	0.00	426,516.79		0.00	426,516.79
11115-000	Tenant Receivables-Unbilled Recoveri	35,589.66	0.00		0.00	0.00
11200000	A/D Land Improvements	0.00	(5,137.55)		0.00	(5,137.55)
11300000	A/D Buildings	0.00	(46,547.90)		0.00	(46,547.90)
11320-000	SL Rent Receivable	19,993.46	0.00		0.00	0.00
11600000	A/D Furn and Equip	0.00	(85,245.36)		0.00	(85,245.36)
11998154	A/A In Place Lease Intangibles	0.00	(63,187.67)		0.00	(63,187.67)
13120-000	Due To/From-Other	0.12	0.00		0.00	0.00
16205-000	Land	435,086.59	0.00		0.00	0.00
16305-000	Site Improvements	28,568.63	0.00		0.00	0.00
16320-100	Accum Depr-Site Improvements	(2,847.15)	0.00		0.00	0.00
16345000	AR - Clearing	0.00	52,752.70		0.00	52,752.70
16350000	AR - SL Rent	0.00	13,618.10		0.00	13,618.10
16351000	AR - SL Rent Reserve	0.00	(13,618.10)		0.00	(13,618.10)
16405-000	Buildings	2,604,885.35	0.00		0.00	0.00
16450-100	Acum Depr-Building	(68,740.01)	0.00		0.00	0.00
16460200	AR MOB - Allowance for Expense Rec	0.00	(52,752.70)		0.00	(52,752.70)
16705-000	Tenant Improvements	25,870.75	0.00		0.00	0.00
16730-100	Accum Depr-Tenant Improvements	(3,614.27)	0.00		0.00	0.00
17102-000	Prepaid Ins-Property	14,455.01	0.00		0.00	0.00
18160005	Prepaid Property Taxes - Sec	0.00	18,606.59		0.00	18,606.59
18235-000	In-Place Lease Value	109,219.86	0.00		0.00	0.00
18235-200	Intangible Asset-Lease Orig Costs PP/	2,871.07	0.00		0.00	0.00
18285-105	Accum Amort-In-Place Lease Value	(15,258.57)	0.00		0.00	0.00
18292-200	NS-HC Certificate of Need	6,111.45	0.00		0.00	0.00
18335-105	Accum Amort-Lease Commissions	(401.09)	0.00		0.00	0.00
21800000	Deposits & Escrows	0.00	(608,300.48)		0.00	(608,300.48)
22499152	Below Market Lease Intangibles	0.00	(702,988.26)		0.00	(702,988.26)
22499172	A/A Below Market Lease Intangibles	0.00	104,146.41		0.00	104,146.41
24330-000	Replacement Reserve	(599,464.45)	0.00		0.00	0.00
26145-000	Def Revenue	(22,229.68)	0.00		0.00	0.00
27505-140	Notes Payable-3rd Party-Adv	(3,944,865.00)	0.00		0.00	0.00
28005-000	Below Market Acquired Leases	(107,890.84)	0.00		0.00	0.00
28020-105	Accum Amort-Below Market Leases-Ar	15,072.89	0.00		0.00	0.00
29723000	Interco JPM AP	0.00	(43,101.71)		0.00	(43,101.71)
29729000	Interco Rent AR	0.00	68,189.32		0.00	68,189.32
29730000	Interco General	0.00	(2,840,312.30)		0.00	(2,840,312.30)
29741000	Interco VTR WFB AP	0.00	(21,555.55)		0.00	(21,555.55)
29770000	Interco AR	0.00	302,614.71		0.00	302,614.71
32150000	Partner Capital	0.00	(122,579.39)		0.00	(122,579.39)
33008-888	Member Equity-PPA Step Up-Elim	1,313,639.76	0.00		0.00	0.00
33615-200	Elimination	355,864.75	0.00		0.00	0.00
39020-000	Current Period Retained Earnings	31,588.72	0.00		0.00	0.00
Subtotal : None		233,507.01	77,589.13		0.00	77,589.13
Total [BS] Balance Sheet		233,507.01	77,589.13		0.00	77,589.13

Group : [PL] Profit & Loss						
Subgroup : None						
40011000	Rental Income - 3rd Party	0.00	(226,681.84)		0.00	(226,681.84)
40017000	Rental Income - SL Adjustment	0.00	(13,618.10)		0.00	(13,618.10)
40021000	Straight Line Reserve - NNN	0.00	13,618.10		0.00	13,618.10
40024000	NNN Market Lease Amortization	0.00	(104,146.41)		0.00	(104,146.41)
40026000	NNN RET and Insurance Escrows	0.00	(78,572.53)		0.00	(78,572.53)
43010-000	Rental Inc-Base Rent	(314,530.24)	0.00		0.00	0.00
43023-000	Rental Inc-Incentive Amortization	(4,599.24)	0.00		0.00	0.00
43070-000	Rental Inc-Straight Line Rent-CFFO	(22,721.80)	0.00		0.00	0.00
43100-000	Rental Inc-Below Market Accretion-CF	(15,072.89)	0.00		0.00	0.00
44010-000	Property-Tax Escalation	(89,410.80)	0.00		0.00	0.00
44010-002	Property-Tax Over/Under Billed	(22,351.31)	0.00		0.00	0.00
44025-000	Property-Insurance Income	(13,570.68)	0.00		0.00	0.00
44025-002	Property-Insurance Over/Under Billed	(9,146.08)	0.00		0.00	0.00
51050-000	Invest Exp-Other	3,044.62	0.00		0.00	0.00
53075-000	Prop Oper Exp-Prop Taxes	112,319.19	0.00		0.00	0.00
54450000	Interest - Mortgages	0.00	48,117.70		0.00	48,117.70

Client: **A347024 - Springside Rehab. & Skilled Care Center**
Engagement: **MDMC 2023 - Springside Rehab. & Skilled Care Center**
Period Ending: **12/31/2023**
Trial Balance: **T-02 - Realty TB**
Workpaper: **T:::01 - MCD REA-CR TB Report**

Account	Description	CAID PP-1	IMPORT	JE Ref #	CAIDJE	CAID CP
		12/31/2022	12/31/2023			12/31/2023
55110-165	Invest Depre-Buildings-FFO	87,142.09	0.00		0.00	0.00
55120-165	Invest Depre-Site Improvements-FFO	4,483.94	0.00		0.00	0.00
55125-165	Invest Depre-Tenant Improvements-FF	4,380.81	0.00		0.00	0.00
55155-165	Invest Amort-In-Place Lease-FFO	15,258.57	0.00		0.00	0.00
55160-000	Invest Amort-Tenant Leasing Costs-FF	1,982.95	0.00		0.00	0.00
59210-000	Prop Oper Exp-Insurance-Property & C	29,283.86	0.00		0.00	0.00
64252000	Depreciation	0.00	136,930.81		0.00	136,930.81
64402000	Amortization - Other	0.00	63,187.67		0.00	63,187.67
74001000	NNN RET Escrows	0.00	66,656.30		0.00	66,656.30
74001200	NNN Insurance Escrows	0.00	11,916.23		0.00	11,916.23
87250000	Cash Gain/Loss on Ext of Debt	0.00	4,967.94		0.00	4,967.94
93300000	Unreimbursed Expense	0.00	35.00		0.00	35.00
Subtotal : None		(233,507.01)	(77,589.13)		0.00	(77,589.13)
Total [PL] Profit & Loss		(233,507.01)	(77,589.13)		0.00	(77,589.13)
Sum of Account Groups		0.00	0.00		0.00	0.00
Net (Income) Loss		0.00	0.00		0.00	0.00

Tickmarks

{a}	
{b}	
{c}	
{d}	
{e}	
{f}	
{g}	
{h}	
{i}	
{j}	
{k}	
{l}	
{m}	
{n}	
{o}	
{p}	

{q}	
{r}	
{s}	
{t}	
{u}	
{v}	
{w}	
{x}	
{y}	
{z}	