

Client: **A180016 - Chicopee Rehabilitation & Nursing Center**
Engagement: **MD 2022 - Chicopee Rehabilitation & Nursing Center**
Period Ending: **12/31/2022**
Trial Balance: **T02-01 - Realty TB**
Workpaper: **T::01 - MCD REA-CR TB Report**

Account	Description	CAID PP-1 12/31/2021	JE Ref #	CAIDJE 12/31/2022	CAID CP 12/31/2022
Group : [BS]	Balance Sheet				
Subgroup : None					
00-100565	Cash-Birch Propco-Realty	104,742.45		0.00	0.00
00-100566	Cash-Birch Propco-Realty_V2	0.00		0.00	168,897.00
00-100570	Cash-Birch Propco-CAPEX	33,638.44		0.00	33,767.00
00-110100	A/R Resident Related	0.00		0.00	0.00
00-112100	Other Receivable	0.00		0.00	0.00
00-140093	Due from Propco Facilities	185,092.99		0.00	0.00
00-140095	Due From Opco to Propco	0.00		0.00	30,836.00
00-160120	PPE Building	2,404,327.00		0.00	2,404,327.00
00-160155	PPE Furniture & Fixtures	340,000.00		0.00	340,000.00
00-161120	Accum Depr Building	(180,324.45)		0.00	(260,469.00)
00-161155	Accum Depr Furniture & Fixture	(76,499.96)		0.00	(187,000.00)
00-170110	Deferred Financing Cost	34,246.33		0.00	34,246.00
00-170120	Accumulated Amortization	(15,226.67)		0.00	(22,076.00)
00-190100	Goodwill	500,000.00		0.00	500,000.00
00-200100	Accounts Payable	(129.00)		0.00	0.00
00-205120	Accrued Expenses	(16,655.97)		0.00	(28,124.00)
00-260093	Due To Propco Facilities	0.00		0.00	(94,357.00)
00-260095	Due To Opco to Propco	(200,124.05)		0.00	(36,833.00)
00-270005	Other Current Liabilities	0.00		0.00	0.00
00-280120	Mortgage Payable	(2,672,600.00)		0.00	(2,613,800.00)
00-400115	Member Capital	(237,178.23)		0.00	(37,178.00)
00-400120	Retained Earnings	(59,957.74)		0.00	(126,807.00)
Subtotal : None		143,351.14		0.00	105,429.00
Total [BS]	Balance Sheet	143,351.14		0.00	105,429.00
Group : [PL]	Profit and Loss				
Subgroup : None					
00-540100	Interest Income	(16.44)		0.00	(129.00)
00-540110	Rental Income	(369,999.96)		0.00	(370,000.00)
00-540160	Gain/(loss) on disposal of asset	0.00		0.00	0.00
00-610170	Bank Service Charge	0.00		0.00	0.00
00-610220	Licenses & Certification	129.00		0.00	0.00
34-620150	Supplements	0.00		0.00	0.00
44-650100	Purchased Services	129.00		0.00	0.00
44-720015	Acquisition Cost	0.00		0.00	0.00
99-700110	Other Expenses-Interest-Mortgage	105,413.90		0.00	143,707.00
99-710100	Other Expenses-Depreciation	114,144.12		(33,999.45)	80,144.55
99-710101	Dep- Equipment	0.00		33,999.45	33,999.45
99-710110	Other Expenses-Amortization	6,849.24		0.00	6,849.00
99-720015	Acquisition Cost	0.00		0.00	0.00
Subtotal : None		(143,351.14)		0.00	(105,429.00)
Total [PL]	Profit and Loss	(143,351.14)		0.00	(105,429.00)
	NET (INCOME) LOSS	0.00		0.00	0.00
	Sum of Account Groups	0.00		0.00	0.00

Tickmarks

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