

Client: **A813213 - Greenfield Rehabilitation & Nursing Center**
Engagement: **MD 2022 - Greenfield Rehabilitation & Nursing Center LLC**
Period Ending: **12/31/2022**
Trial Balance: **T02-01 - Realty TB**
Workpaper: **T:::02 - REA-CR Groupings Report**

Account	Description	CAID CP 12/31/2022	CAID PP-1 12/31/2021
Group : [1025.0]	Cash & Cash Equivalents		
Subgroup : None			
00-101785	Cash-Greenfield Propco-Realty	1,360.00	0.00
Subtotal : None		1,360.00	0.00
Total [1025.0]	Cash & Cash Equivalents	1,360.00	0.00
Group : [1180.0]	Loans Receivable: Affiliates/Related Parties		
Subgroup : None			
00-140093	Due From Propco Facilities	292,089.00	0.00
Subtotal : None		292,089.00	0.00
Total [1180.0]	Loans Receivable: Affiliates/Related P	292,089.00	0.00
Group : [1521.1]	Building: Cost		
Subgroup : None			
00-160120	PPE Building	2,990,000.00	0.00
Subtotal : None		2,990,000.00	0.00
Total [1521.1]	Building: Cost	2,990,000.00	0.00
Group : [1522.2]	Building: Accum. Depr.		
Subgroup : None			
00-161120	Accum Depr Building	(99,667.00)	0.00
Subtotal : None		(99,667.00)	0.00
Total [1522.2]	Building: Accum. Depr.	(99,667.00)	0.00
Group : [1651.1]	Equipment: Cost		
Subgroup : None			
00-160150	PPE Fixed Equipment	210,000.00	0.00
Subtotal : None		210,000.00	0.00
Total [1651.1]	Equipment: Cost	210,000.00	0.00
Group : [1652.2]	Equipment: Accum. Depr.		
Subgroup : None			
00-161150	Accum Depr Fixed Equipment	(42,000.00)	0.00
Subtotal : None		(42,000.00)	0.00
Total [1652.2]	Equipment: Accum. Depr.	(42,000.00)	0.00
Group : [1975.1]	Mortgage Acquisition Costs		
Subgroup : None			
00-170110	Deferred Financing Cost	32,881.00	0.00
Subtotal : None		32,881.00	0.00
Total [1975.1]	Mortgage Acquisition Costs	32,881.00	0.00

Group : [1975.2]	Accumulated Amort. of Mort. Acq. Costs		
Subgroup : None			
00-170120	Accumulated Amortization	(6,028.00)	0.00
Subtotal : None		(6,028.00)	0.00
Total [1975.2]	Accumulated Amort. of Mort. Acq. Cos	(6,028.00)	0.00
Group : [1985.0]	Other Deferred Charges & Other Non-Current Assets		
Subgroup : None			
00-190100	Goodwill	300,000.00	0.00
Subtotal : None		300,000.00	0.00
Total [1985.0]	Other Deferred Charges & Other Non-	300,000.00	0.00
Group : [2030.0]	Accrued Expenses		
Subgroup : None			
00-205120	Accrued Expenses	(17,942.00)	0.00
Subtotal : None		(17,942.00)	0.00
Total [2030.0]	Accrued Expenses	(17,942.00)	0.00
Group : [2310.0]	Mortgages		
Subgroup : None			
00-280120	Mortgage Payable	(2,601,835.00)	0.00
Subtotal : None		(2,601,835.00)	0.00
Total [2310.0]	Mortgages	(2,601,835.00)	0.00
Group : [2330.0]	Due Affiliates/Related Parties		
Subgroup : None			
00-260095	Due To Opco to Propco	(131,873.00)	0.00
Subtotal : None		(131,873.00)	0.00
Total [2330.0]	Due Affiliates/Related Parties	(131,873.00)	0.00
Group : [2650.0]	Retained Earnings (Corp)		
Subgroup : None			
00-400115	Member Capital	783,276.00	0.00
00-540150	Bargain Purchase Revenue	(1,868,156.00)	0.00
Subtotal : None		(1,084,880.00)	0.00
Total [2650.0]	Retained Earnings (Corp)	(1,084,880.00)	0.00
Group : [3510.1]	Rental Income: Nursing Facility		
Subgroup : None			
00-540110	Rental Income	(336,828.00)	0.00
Subtotal : None		(336,828.00)	0.00
Total [3510.1]	Rental Income: Nursing Facility	(336,828.00)	0.00
Group : [9545.1]	Long Term Interest:: Nursing Facilities		
Subgroup : None			
99-700110	Other Expenses-Interest-Mortgage	139,104.00	0.00
99-710110	Other Expenses-Amortization	6,028.00	0.00
Subtotal : None		145,132.00	0.00
Total [9545.1]	Long Term Interest:: Nursing Facilities	145,132.00	0.00

Group : [9545.5]	Interest on Working Capital		
Subgroup : None			
99-720100	Other Expenses-Interest-Notes	5,479.00	0.00
Subtotal : None		5,479.00	0.00
Total [9545.5]	Interest on Working Capital	5,479.00	0.00
Group : [9546.0]	Interest on Late Payments, Penalties		
Subgroup : None			
44-610230	Administration-Fines/Penalties/Settlemer	930.00	0.00
Subtotal : None		930.00	0.00
Total [9546.0]	Interest on Late Payments, Penalties	930.00	0.00
Group : [9550.0]	Building Depreciation		
Subgroup : None			
99-710100	Other Expenses-Depreciation	99,667.00	0.00
Subtotal : None		99,667.00	0.00
Total [9550.0]	Building Depreciation	99,667.00	0.00
Group : [9570.0]	Equipment Depreciation		
Subgroup : None			
99-710101	Equipment dep	42,000.00	0.00
Subtotal : None		42,000.00	0.00
Total [9570.0]	Equipment Depreciation	42,000.00	0.00
Group : [9502.5]	Other Operating Expenses		
Subgroup : None			
44-610170	Administration-Bank Service Charges	36.00	0.00
99-720015	Other Expenses-Acquisition Cost	201,479.00	0.00
Subtotal : None		201,515.00	0.00
Total [9502.5]	Other Operating Expenses	201,515.00	0.00
	NET (INCOME) LOSS	157,895.00	0.00
	Sum of Account Groups	0.00	0.00

Tickmarks

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