

Client: **A171023 - Westfield Gardens Nursing & Rehab LLC**
Engagement: **MD 2022 - Westfield Gardens Nursing & Rehab LLC**
Period Ending: **12/31/2022**
Trial Balance: **T02-01 - Realty TB**
Workpaper: **T:::01 - REA-CR TB**

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					
00-100550	Cash-Westfield Propco-Realty	864.29		0.00	1,594.34
00-100552	Cash-Westfield Propco-Principle Sinking	0.00		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	0.00
00-150110	Deferred Rent Receivable	138,419.46		0.00	121,747.70
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	(846,000.00)		0.00	(987,000.00)
00-161155	Accum Depr Furniture & Fixture	(221,999.76)		0.00	(258,999.72)
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	(1,670.81)		0.00	(9,999.99)
00-260093	Due To Propco Facilities	(833,476.18)		0.00	(812,624.62)
00-260095	Due To Opco to Propco	(265,490.67)		0.00	(1,191,554.35)
00-280110	Note Payable	0.00		0.00	0.00
00-280120	Mortgage Payable	(3,748,132.96)		0.00	(1,975,350.08)
00-400120	Retained Earnings	528,103.70		0.00	337,272.63
Subtotal : None		190,831.07		0.00	165,299.91
Total [BS]	Balance Sheet	190,831.07		0.00	165,299.91
Group : [PL]	Profit and Loss				
Subgroup : None					
00-540100	Interest Income	0.00		0.00	(2,736.64)
00-540110	Rental Income	(575,764.51)		0.00	(575,764.56)
44-610150	Administration-Accounting/Auditing	0.00		0.00	13,999.99
44-610220	Admin-Licenses&Certification	0.00		0.00	0.00
99-700110	Interest-Mortgage	185,410.35		0.00	221,201.34
99-710100	Depreciation	177,999.96		(37,000.00)	140,999.96
99-710110	Other-Amortization	0.00		0.00	0.00
99-720100	Other Expenses-Interest-Notes	21,523.13		0.00	0.00
Subtotal : None		(190,831.07)		(37,000.00)	(202,299.91)
Total [PL]	Profit and Loss	(190,831.07)		(37,000.00)	(202,299.91)
	NET (INCOME) LOSS	0.00		0.00	0.00
	Sum of Account Groups	0.00		(37,000.00)	(37,000.00)

Tickmarks

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