

Client: **A443463 - Cardigan Nursing Home, Inc.**
Engagement: **MDMC 2022 - Cardigan Nursing Home, Inc.**
Period Ending: **12/31/2022**
Trial Balance: **T02-01 - Realty TB**
Workpaper: **T02:02 - MCD REA-CR Groupings Report**

Account	Description	CAID	PP-1
		12/31/2022	12/31/2021
Group : [1511.1] Land: Cost			
Subgroup : None			
1511	LAND	30,000.00	30,000.00
Subtotal : None		30,000.00	30,000.00
Total [1511.1] Land: Cost		30,000.00	30,000.00
Group : [1521.1] Building: Cost			
Subgroup : None			
1521	BUILDING	560,955.75	560,955.75
Subtotal : None		560,955.75	560,955.75
Total [1521.1] Building: Cost		560,955.75	560,955.75
Group : [1522.2] Building: Accum. Depr.			
Subgroup : None			
1522	ACCUM. DEPRECIATION	(560,955.75)	(560,955.75)
Subtotal : None		(560,955.75)	(560,955.75)
Total [1522.2] Building: Accum. Depr.		(560,955.75)	(560,955.75)
Group : [1611.1] Building Improvements: Cost			
Subgroup : None			
1611	IMPROVEMENTS	159,966.93	159,966.93
Subtotal : None		159,966.93	159,966.93
Total [1611.1] Building Improvements: Cost		159,966.93	159,966.93
Group : [1612.2] Building Improvements: Accum. Depr.			
Subgroup : None			
1612	ACCUM. DEP. IMPROVEMENTS	(159,966.93)	(159,966.93)
Subtotal : None		(159,966.93)	(159,966.93)
Total [1612.2] Building Improvements: Accum. Depr.		(159,966.93)	(159,966.93)
Group : [2520.0] Capital (Sole or Part)			
Subgroup : None			
2650	CAPITAL	(30,000.00)	(29,094.03)
Subtotal : None		(30,000.00)	(29,094.03)
Total [2520.0] Capital (Sole or Part)		(30,000.00)	(29,094.03)
Group : [2540.0] Partnership Drawings (Part)			
Subgroup : None			
2620	DRAWINGS	400,000.00	0.00
2660	DRAWINGS	0.00	130,000.00
Subtotal : None		400,000.00	130,000.00
Total [2540.0] Partnership Drawings (Part)		400,000.00	130,000.00
Group : [3510.1] Rental Income: Nursing Facility			
Subgroup : None			
3100	RENTAL INCOME	(400,000.00)	(130,000.00)
Subtotal : None		(400,000.00)	(130,000.00)
Total [3510.1] Rental Income: Nursing Facility		(400,000.00)	(130,000.00)
Group : [9502.5] Other Operating Expenses			
Subgroup : None			
4260	Miscellaneous	0.00	(905.97)
Subtotal : None		0.00	(905.97)
Total [9502.5] Other Operating Expenses		0.00	(905.97)

Tickmarks

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