

Client: **A443463 - Cardigan Nursing Home, Inc.**  
Engagement: **MDMC 2023 - Cardigan Nursing Home, Inc.**  
Period Ending: **12/31/2023**  
Trial Balance: **T02-01 - Realty TB**  
Workpaper: **T02:02 - MCD REA-CR Groupings Report**

Account	Description	CAID	PP-1
		12/31/2023	12/31/2022
<b>Group : [1511.1] Land: Cost</b>			
<b>Subgroup : None</b>			
1511 LAND		30,000.00	30,000.00
<b>Subtotal : None</b>		<b>30,000.00</b>	<b>30,000.00</b>
<b>Total [1511.1] Land: Cost</b>		<b>30,000.00</b>	<b>30,000.00</b>
<b>Group : [1521.1] Building: Cost</b>			
<b>Subgroup : None</b>			
1521 BUILDING		560,955.75	560,955.75
<b>Subtotal : None</b>		<b>560,955.75</b>	<b>560,955.75</b>
<b>Total [1521.1] Building: Cost</b>		<b>560,955.75</b>	<b>560,955.75</b>
<b>Group : [1522.2] Building: Accum. Depr.</b>			
<b>Subgroup : None</b>			
1522 ACCUM. DEPRECIATION		(560,955.75)	(560,955.75)
<b>Subtotal : None</b>		<b>(560,955.75)</b>	<b>(560,955.75)</b>
<b>Total [1522.2] Building: Accum. Depr.</b>		<b>(560,955.75)</b>	<b>(560,955.75)</b>
<b>Group : [1611.1] Building Improvements: Cost</b>			
<b>Subgroup : None</b>			
1611 IMPROVEMENTS		159,966.93	159,966.93
<b>Subtotal : None</b>		<b>159,966.93</b>	<b>159,966.93</b>
<b>Total [1611.1] Building Improvements: Cost</b>		<b>159,966.93</b>	<b>159,966.93</b>
<b>Group : [1612.2] Building Improvements: Accum. Depr.</b>			
<b>Subgroup : None</b>			
1612 ACCUM. DEP. IMPROVEMENTS		(159,966.93)	(159,966.93)
<b>Subtotal : None</b>		<b>(159,966.93)</b>	<b>(159,966.93)</b>
<b>Total [1612.2] Building Improvements: Accum. Depr.</b>		<b>(159,966.93)</b>	<b>(159,966.93)</b>
<b>Group : [2520.0] Capital (Sole or Part)</b>			
<b>Subgroup : None</b>			
2650 CAPITAL		(30,000.00)	(30,000.00)
<b>Subtotal : None</b>		<b>(30,000.00)</b>	<b>(30,000.00)</b>
<b>Total [2520.0] Capital (Sole or Part)</b>		<b>(30,000.00)</b>	<b>(30,000.00)</b>
<b>Group : [2540.0] Partnership Drawings (Part)</b>			
<b>Subgroup : None</b>			
2620 DRAWINGS		450,000.00	400,000.00
<b>Subtotal : None</b>		<b>450,000.00</b>	<b>400,000.00</b>
<b>Total [2540.0] Partnership Drawings (Part)</b>		<b>450,000.00</b>	<b>400,000.00</b>
<b>Group : [3510.1] Rental Income: Nursing Facility</b>			
<b>Subgroup : None</b>			
3100 RENTAL INCOME		(450,000.00)	(400,000.00)
<b>Subtotal : None</b>		<b>(450,000.00)</b>	<b>(400,000.00)</b>
<b>Total [3510.1] Rental Income: Nursing Facility</b>		<b>(450,000.00)</b>	<b>(400,000.00)</b>

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