

Client: **A253156 - Seacoast Nursing & Rehabilitaton**
Engagement: **MDMC 2023 - Seacoast Nursing & Rehabilitation**
Period Ending: **12/31/2023**
Trial Balance: **T:01 - Realty TB**
Workpaper: **T:02 - MCD REA-CR Groupings Report**

Account	Description	MCAID 12/31/2023	1st PP-STAX 12/31/2022
Group : [1120.0]	Accounts Receivable		
Subgroup : None			
140010	Accts rec-other	0.00	112,488.09
Subtotal : None		0.00	112,488.09
Total [1120.0]	Accounts Receivable	0.00	112,488.09
Group : [1180.0]	Loans Receivable: Affiliates/Related Parties		
Subgroup : None			
140000	Due From Affilates	495,054.74	62,119.54
140200	Conversion Due From	0.00	254,545.30
Subtotal : None		495,054.74	316,664.84
Total [1180.0]	Loans Receivable: Affiliates/Related P	495,054.74	316,664.84
Group : [1511.1]	Land: Cost		
Subgroup : None			
180010	Land	10,841.00	10,841.00
Subtotal : None		10,841.00	10,841.00
Total [1511.1]	Land: Cost	10,841.00	10,841.00
Group : [1521.1]	Building: Cost		
Subgroup : None			
180030	Building	5,608,668.10	5,608,668.10
Subtotal : None		5,608,668.10	5,608,668.10
Total [1521.1]	Building: Cost	5,608,668.10	5,608,668.10
Group : [1522.2]	Building: Accum. Depr.		
Subgroup : None			
170020	Accum Dep budget adjustment	0.00	(14,029.50)
181030	Depreciation-buildings	(5,606,668.10)	(5,616,168.10)
Subtotal : None		(5,606,668.10)	(5,630,197.60)
Total [1522.2]	Building: Accum. Depr.	(5,606,668.10)	(5,630,197.60)
Group : [1611.1]	Building Improvements: Cost		
Subgroup : None			
180020	Land improvements	309,875.87	309,875.87
180040	Building improvements	4,890,272.07	4,890,272.07
Subtotal : None		5,200,147.94	5,200,147.94
Total [1611.1]	Building Improvements: Cost	5,200,147.94	5,200,147.94
Group : [1612.2]	Building Improvements: Accum. Depr.		
Subgroup : None			
181020	Depreciation-land improvements	(309,875.87)	(309,875.87)

181040	Depreciation-building improve	(4,890,272.07)	(4,890,272.07)
181070	Depreciation-Leasehold improve	0.00	(9,000.00)
Subtotal : None		(5,200,147.94)	(5,209,147.94)
Total [1612.2]	Building Improvements: Accum. Depr.	(5,200,147.94)	(5,209,147.94)
Group : [1651.1]	Equipment: Cost		
Subgroup : None			
180060	Movable equipment	2,098,876.72	2,098,876.72
Subtotal : None		2,098,876.72	2,098,876.72
Total [1651.1]	Equipment: Cost	2,098,876.72	2,098,876.72
Group : [1652.2]	Equipment: Accum. Depr.		
Subgroup : None			
181060	Depreciation-moveable equip	(2,098,876.72)	(2,101,126.72)
Subtotal : None		(2,098,876.72)	(2,101,126.72)
Total [1652.2]	Equipment: Accum. Depr.	(2,098,876.72)	(2,101,126.72)
Group : [1710.1]	Software: Cost		
Subgroup : None			
180080	Software	8,513.17	8,513.17
Subtotal : None		8,513.17	8,513.17
Total [1710.1]	Software: Cost	8,513.17	8,513.17
Group : [1710.2]	Software: Accum. Depr.		
Subgroup : None			
181080	Depreciation-software	(8,513.17)	(8,513.17)
Subtotal : None		(8,513.17)	(8,513.17)
Total [1710.2]	Software: Accum. Depr.	(8,513.17)	(8,513.17)
Group : [1985.0]	Other Deferred Charges & Other Non Current Assets		
Subgroup : None			
180900	Capital assets suspense	192,663.33	192,663.33
Subtotal : None		192,663.33	192,663.33
Total [1985.0]	Other Deferred Charges & Other Non C	192,663.33	192,663.33
Group : [2330.0]	Due Affiliates/Related Parties		
Subgroup : None			
235200	Conversion	0.00	(14,833.30)
270040	Intercompany due to-from	(10,208.07)	(10,208.07)
Subtotal : None		(10,208.07)	(25,041.37)
Total [2330.0]	Due Affiliates/Related Parties	(10,208.07)	(25,041.37)
Group : [2410.0]	Not for Profit -Net Assets Without Donor Restrictions		
Subgroup : None			
310990	Other surplus	(574,836.00)	(441,564.39)
Subtotal : None		(574,836.00)	(441,564.39)
Total [2410.0]	Not for Profit -Net Assets Without Don	(574,836.00)	(441,564.39)
Group : [3510.1]	Rental Income: Nursing Facility		
Subgroup : None			

620610	Ledgewood land lease	(160,545.00)	(160,464.00)
Subtotal : None		(160,545.00)	(160,464.00)
Total [3510.1]	Rental Income: Nursing Facility	(160,545.00)	(160,464.00)
Group : [9560.8]	Building Improvement Depreciation		
Subgroup : None			
750600	Depreciation leasehold improve	23,655.00	20,030.00
Subtotal : None		23,655.00	20,030.00
Total [9560.8]	Building Improvement Depreciation	23,655.00	20,030.00
Group : [9570.0]	Equipment Depreciation		
Subgroup : None			
750400	Depreciation equipment movable	8,525.00	1,500.00
Subtotal : None		8,525.00	1,500.00
Total [9570.0]	Equipment Depreciation	8,525.00	1,500.00
Group : [9502.5]	Other Operating Expenses		
Subgroup : None			
747120	Maintenance repairs	12,850.00	5,662.00
Subtotal : None		12,850.00	5,662.00
Total [9502.5]	Other Operating Expenses	12,850.00	5,662.00
	NET (INCOME) LOSS	(115,515.00)	(133,272.00)
	Sum of Account Groups	0.00	0.00

Tickmarks

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