

Client: **A443818 - Bethany Health Care Center, Inc.**  
Engagement: **MDMC 2023 - Bethany Health Care Center, Inc.**  
Period Ending: **12/31/2023**  
Trial Balance: **T-01 - Realty TB**  
Workpaper: **T:::02 - MCD REA-CR Groupings Report**

| Account                                                   | Description             | CAID CP<br>12/31/2023 | CAID PP-1<br>12/31/2022 |
|-----------------------------------------------------------|-------------------------|-----------------------|-------------------------|
| <b>Group : [1521.1] Building: Cost</b>                    |                         |                       |                         |
| <b>Subgroup : None</b>                                    |                         |                       |                         |
| 00.00.1312                                                | BUILDING                | 2,840,303.22          | 2,840,303.22            |
| <b>Subtotal : None</b>                                    |                         | <b>2,840,303.22</b>   | <b>2,840,303.22</b>     |
| <b>Total [1521.1] Building: Cost</b>                      |                         | <b>2,840,303.22</b>   | <b>2,840,303.22</b>     |
| <b>Group : [1522.2] Building: Accum. Depr.</b>            |                         |                       |                         |
| <b>Subgroup : None</b>                                    |                         |                       |                         |
| 00.00.1322                                                | ACCUM. DEPREC. - BLDG.  | (2,840,303.22)        | (2,840,303.22)          |
| <b>Subtotal : None</b>                                    |                         | <b>(2,840,303.22)</b> | <b>(2,840,303.22)</b>   |
| <b>Total [1522.2] Building: Accum. Depr.</b>              |                         | <b>(2,840,303.22)</b> | <b>(2,840,303.22)</b>   |
| <b>Group : [1701.1] Motor Vehicles: Cost</b>              |                         |                       |                         |
| <b>Subgroup : None</b>                                    |                         |                       |                         |
| 00.00.1316                                                | MOTOR VEHICLE           | 19,000.00             | 19,000.00               |
| <b>Subtotal : None</b>                                    |                         | <b>19,000.00</b>      | <b>19,000.00</b>        |
| <b>Total [1701.1] Motor Vehicles: Cost</b>                |                         | <b>19,000.00</b>      | <b>19,000.00</b>        |
| <b>Group : [1702.2] Motor Vehicles: Accum. Depr.</b>      |                         |                       |                         |
| <b>Subgroup : None</b>                                    |                         |                       |                         |
| 00.00.1326                                                | ACCUM. DEP. - MTR. VEH. | (19,000.00)           | (19,000.00)             |
| <b>Subtotal : None</b>                                    |                         | <b>(19,000.00)</b>    | <b>(19,000.00)</b>      |
| <b>Total [1702.2] Motor Vehicles: Accum. Depr.</b>        |                         | <b>(19,000.00)</b>    | <b>(19,000.00)</b>      |
| <b>Group : [3510.1] Rental Income: Nursing Facilities</b> |                         |                       |                         |
| <b>Subgroup : None</b>                                    |                         |                       |                         |
| 30.30.3445                                                | RENTAL INCOME           | (42,000.00)           | (42,000.00)             |
| <b>Subtotal : None</b>                                    |                         | <b>(42,000.00)</b>    | <b>(42,000.00)</b>      |
| <b>Total [3510.1] Rental Income: Nursing Facilities</b>   |                         | <b>(42,000.00)</b>    | <b>(42,000.00)</b>      |
| <b>Group : [9502.5] Other Operating Expenses</b>          |                         |                       |                         |
| <b>Subgroup : None</b>                                    |                         |                       |                         |
| 30.42.4581                                                | IN-KIND DONATION        | 42,000.00             | 42,000.00               |
| <b>Subtotal : None</b>                                    |                         | <b>42,000.00</b>      | <b>42,000.00</b>        |
| <b>Total [9502.5] Other Operating Expenses</b>            |                         | <b>42,000.00</b>      | <b>42,000.00</b>        |

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