

Client: **A443031 - 519 Main Street, Inc.**  
Engagement: **MDMC 2022 - 519 Main Street, Inc., d/b/a Thomas Upham House**  
Period Ending: **12/31/2022**  
Trial Balance: **T02-01 - Realty TB**  
Workpaper: **T::02 - MCD REA-CR Groupings Report**

Account	Description	CAID CP 12/31/2022	CAID PP-1 12/31/2021	
<b>Group : [1020.0] Cash: Checking Account</b>				
<b>Subgroup : None</b>				
100100.000	CASH	2,381.71	2,128.43	
<b>Subtotal : None</b>		<b>2,381.71</b>	<b>2,128.43</b>	
<b>Total [1020.0] Cash: Checking Account</b>		<b>2,381.71</b>	<b>2,128.43</b>	
<b>Group : [1511.1] Land: Cost</b>				
<b>Subgroup : None</b>				
191510.000	LAND	7,000.00	7,000.00	
<b>Subtotal : None</b>		<b>7,000.00</b>	<b>7,000.00</b>	
<b>Total [1511.1] Land: Cost</b>		<b>7,000.00</b>	<b>7,000.00</b>	
<b>Group : [1521.1] Building: Cost</b>				
<b>Subgroup : None</b>				
191530.000	BUILDING	646,296.00	646,296.00	
<b>Subtotal : None</b>		<b>646,296.00</b>	<b>646,296.00</b>	
<b>Total [1521.1] Building: Cost</b>		<b>646,296.00</b>	<b>646,296.00</b>	
<b>Group : [1522.2] Building: Accum. Depr.</b>				
<b>Subgroup : None</b>				
191540.000	ACCUM DEPR BUILDING	(485,339.00)	(471,254.00)	
<b>Subtotal : None</b>		<b>(485,339.00)</b>	<b>(471,254.00)</b>	
<b>Total [1522.2] Building: Accum. Depr.</b>		<b>(485,339.00)</b>	<b>(471,254.00)</b>	
<b>Group : [1611.1] Building Improvements: Cost</b>				
<b>Subgroup : None</b>				
191570.000	BUILDING IMPROVEMENTS	764,360.00	764,360.00	
<b>Subtotal : None</b>		<b>764,360.00</b>	<b>764,360.00</b>	
<b>Total [1611.1] Building Improvements: Cost</b>		<b>764,360.00</b>	<b>764,360.00</b>	
<b>Group : [1612.2] Building Improvements: Accum. Depr.</b>				
<b>Subgroup : None</b>				
191580.000	ACCUM DEPR IMPROVEMENTS	(757,135.04)	(755,689.04)	
<b>Subtotal : None</b>		<b>(757,135.04)</b>	<b>(755,689.04)</b>	
<b>Total [1612.2] Building Improvements: Accum. Depr.</b>		<b>(757,135.04)</b>	<b>(755,689.04)</b>	(1,446.00)
<b>Group : [2520.0] Capital (Sole or Part)</b>				
<b>Subgroup : None</b>				
302510.000	CAPITAL	(192,841.39)	(209,226.39)	
<b>Subtotal : None</b>		<b>(192,841.39)</b>	<b>(209,226.39)</b>	
<b>Total [2520.0] Capital (Sole or Part)</b>		<b>(192,841.39)</b>	<b>(209,226.39)</b>	
<b>Group : [3510.0] Rental Income from Nursing Facility</b>				
<b>Subgroup : None</b>				
403000.000	RENTAL INCOME	(25,000.00)	(25,500.00)	
<b>Subtotal : None</b>		<b>(25,000.00)</b>	<b>(25,500.00)</b>	
<b>Total [3510.0] Rental Income from Nursing Facility</b>		<b>(25,000.00)</b>	<b>(25,500.00)</b>	
<b>Group : [9540.0] Taxes, Real Estate</b>				
<b>Subgroup : None</b>				
704510.000	REAL ESTATE TAXES	24,246.72	25,354.00	
<b>Subtotal : None</b>		<b>24,246.72</b>	<b>25,354.00</b>	
<b>Total [9540.0] Taxes, Real Estate</b>		<b>24,246.72</b>	<b>25,354.00</b>	
<b>Group : [9550.0] Building Depreciation</b>				
<b>Subgroup : None</b>				
704530.000	DEPREC.- BUILDING	14,085.00	14,085.00	
<b>Subtotal : None</b>		<b>14,085.00</b>	<b>14,085.00</b>	
<b>Total [9550.0] Building Depreciation</b>		<b>14,085.00</b>	<b>14,085.00</b>	
<b>Group : [9560.8] Building Improvement Depreciation</b>				
<b>Subgroup : None</b>				
704540.000	DEPRECIATION - IMPROVE	1,446.00	1,446.00	
<b>Subtotal : None</b>		<b>1,446.00</b>	<b>1,446.00</b>	
<b>Total [9560.8] Building Improvement Depreciation</b>		<b>1,446.00</b>	<b>1,446.00</b>	
<b>Group : [9502.2] Other Expenses</b>				
<b>Subgroup : None</b>				
704259.000	MISCELLANEOUS	500.00	1,000.00	
<b>Subtotal : None</b>		<b>500.00</b>	<b>1,000.00</b>	
<b>Total [9502.2] Other Expenses</b>		<b>500.00</b>	<b>1,000.00</b>	
<b>Group : [9999] Not Used</b>				
<b>Subgroup : None</b>				
191651.000	EQUIPMENT	104,146.00	104,146.00	
191652.000	ACCUM DEPREC. - EQUIPMENT	(104,146.00)	(104,146.00)	
<b>Subtotal : None</b>		<b>0.00</b>	<b>0.00</b>	
<b>Total [9999] Not Used</b>		<b>0.00</b>	<b>0.00</b>	

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