

Client: **A301360 - Gordon Operating Company, LLC**
Engagement: **MDMC 2022 - Gordon Operating Co**
Period Ending: **12/31/2022**
Trial Balance: **T-02 - Realty TB**
Workpaper: **T::02 - MCD REA-CR Groupings**

Account	Description	CAID 12/31/2022	PP-1 12/31/2021
Group : [1025.0]	Cash & Cash Equivalent		
Subgroup : None			
1011.00	Cash - Citizens Bank	85,305.82	5,949.14
Subtotal : None		85,305.82	5,949.14
Total [1025.0]	Cash & Cash Equivalent	85,305.82	5,949.14
Group : [1280.0]	Prepaid Insurance		
Subgroup : None			
1280.00	Prepaid Insurance	209,892.81	195,674.25
Subtotal : None		209,892.81	195,674.25
Total [1280.0]	Prepaid Insurance	209,892.81	195,674.25
Group : [1311.0]	Other Current Assets		
Subgroup : None			
1214.00	Depreciation Reserve Fund	240,722.23	190,702.16
1214.01	Repairs Fund	38,250.00	490,938.96
1950.01	MIP Escrow	44,784.17	44,431.14
1950.02	Tax Escrow	37,345.97	33,022.58
1950.03	Insurance Escrow	74,222.35	74,120.31
Subtotal : None		435,324.72	833,215.15
Total [1311.0]	Other Current Assets	435,324.72	833,215.15
Group : [1511.1]	Land Cost		
Subgroup : None			
1511.00	Land	400,000.00	400,000.00
Subtotal : None		400,000.00	400,000.00
Total [1511.1]	Land Cost	400,000.00	400,000.00
Group : [1521.1]	Building Cost		
Subgroup : None			
1521.00	Building	5,400,000.00	5,400,000.00
Subtotal : None		5,400,000.00	5,400,000.00
Total [1521.1]	Building Cost	5,400,000.00	5,400,000.00
Group : [1522.2]	Accum Depr Building		
Subgroup : None			
1522.00	Accum. Depr. - Building	(804,334.59)	(708,709.59)
Subtotal : None		(804,334.59)	(708,709.59)
Total [1522.2]	Accum Depr Building	(804,334.59)	(708,709.59)
Group : [1611.1]	Building Improvements Cost		
Subgroup : None			
1631.00	Other Improvements	2,270,509.12	419,309.45
Subtotal : None		2,270,509.12	419,309.45
Total [1611.1]	Building Improvements Cost	2,270,509.12	419,309.45
Group : [1612.2]	Accum Depr Bldg Improvements		
Subgroup : None			
1632.00	Accum. Depr. - Other Improv.	(156,891.29)	(76,477.29)
Subtotal : None		(156,891.29)	(76,477.29)
Total [1612.2]	Accum Depr Bldg Improvements	(156,891.29)	(76,477.29)
Group : [1651.1]	Equipment Cost		
Subgroup : None			
1651.00	Equipment	1,553,780.96	1,547,604.16
1653.00	Computers	93,160.80	93,160.80
Subtotal : None		1,646,941.76	1,640,764.96
Total [1651.1]	Equipment Cost	1,646,941.76	1,640,764.96
Group : [1652.2]	Accum Depr Equipment		
Subgroup : None			
1652.00	Accum. Depr. - Equipment	(821,175.53)	(711,115.53)
1654.00	Accum Depr - Computers	(74,857.85)	(53,572.60)
Subtotal : None		(896,033.38)	(764,688.13)
Total [1652.2]	Accum Depr Equipment	(896,033.38)	(764,688.13)
Group : [1710.1]	Software Cost		
Subgroup : None			
1711.00	Software	0.00	614.13
Subtotal : None		0.00	614.13
Total [1710.1]	Software Cost	0.00	614.13

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6,176.80

Group : [1710.2]	Accum. Depr. Software		
Subgroup : None			
1712.00	Accum. Amort. - Software	0.00	(614.13)
Subtotal : None		0.00	(614.13)
Total [1710.2]	Accum. Depr. Software	0.00	(614.13)
Group : [1975.1]	Mortgage Acquisition Costs		
Subgroup : None			
1975.00	Deferred Finance Fees	250,874.79	263,201.96
Subtotal : None		250,874.79	263,201.96
Total [1975.1]	Mortgage Acquisition Costs	250,874.79	263,201.96
Group : [1979.0]	Construction in Progress		
Subgroup : None			
1639.00	Construction in Progress	0.00	1,805,986.20
Subtotal : None		0.00	1,805,986.20
Total [1979.0]	Construction in Progress	0.00	1,805,986.20
Group : [2020.0]	Trade Payables		
Subgroup : None			
2020.00	Accounts Payable	(15,174.04)	(22,405.78)
Subtotal : None		(15,174.04)	(22,405.78)
Total [2020.0]	Trade Payables	(15,174.04)	(22,405.78)
Group : [2030.0]	Accrued Expenses		
Subgroup : None			
2030.00	Accrued Expenses	0.00	(358,376.87)
2070.00	Accrued Interest	(37,630.00)	(38,418.00)
2262.00	State income tax payable	(7,150.00)	0.00
Subtotal : None		(44,780.00)	(396,794.87)
Total [2030.0]	Accrued Expenses	(44,780.00)	(396,794.87)
Group : [2160.0]	Notes Payable: Long Term Debt Current Portion		
Subgroup : None			
2310.03	CURRENT PORTION HUD MORT	(338,136.00)	(328,548.00)
2311.00	CURRENT MATURITIES ON LTD	338,136.00	328,548.00
Subtotal : None		0.00	0.00
Total [2160.0]	Notes Payable: Long Term Debt Curre	0.00	0.00
Group : [2310.0]	Mortgages Payable Long-Term		
Subgroup : None			
2303.00	Hud Mortgage	(15,679,014.27)	(16,007,562.59)
Subtotal : None		(15,679,014.27)	(16,007,562.59)
Total [2310.0]	Mortgages Payable Long-Term	(15,679,014.27)	(16,007,562.59)
Group : [2410.0]	Net Assets Without Donor Restrictions		
Subgroup : None			
2650.00	Retained Earnings	7,012,537.14	7,205,924.90
Subtotal : None		7,012,537.14	7,205,924.90
Total [2410.0]	Net Assets Without Donor Restriction	7,012,537.14	7,205,924.90
Group : [3510.1]	Rental Income: Nursing Facility		
Subgroup : None			
3115.00	Rental Income	(1,392,444.64)	(1,411,036.67)
Subtotal : None		(1,392,444.64)	(1,411,036.67)
Total [3510.1]	Rental Income: Nursing Facility	(1,392,444.64)	(1,411,036.67)
Group : [3530.0]	Other Income		
Subgroup : None			
3113.00	Interest Income - Replacement Reserve	(64.93)	(68.06)
Subtotal : None		(64.93)	(68.06)
Total [3530.0]	Other Income	(64.93)	(68.06)
Group : [9540.0]	Taxes, Real Estate		
Subgroup : None			
4510.00	Real Estate Taxes	102,221.65	121,093.72
Subtotal : None		102,221.65	121,093.72
Total [9540.0]	Taxes, Real Estate	102,221.65	121,093.72
Group : [9545.1]	Long-Term Interest: Nurisng Facility		
Subgroup : None			
4512.00	MIP Expense	87,060.21	85,190.00
4521.01	Interest Expense - HUD	455,915.48	419,783.71
4541.00	Amortization - MAC	12,327.17	12,365.28
Subtotal : None		555,302.86	517,338.99
Total [9545.1]	Long-Term Interest: Nurisng Facility	555,302.86	517,338.99
Group : [9550.0]	Building Depreciation		
Subgroup : None			

4550.00	Depreciation - Building	95,625.00	135,000.00
Subtotal : None		95,625.00	135,000.00
Total [9550.0]	Building Depreciation	95,625.00	135,000.00
Group : [9560.8]	Building Improvement Depreciation		
Subgroup : None			
4560.00	DEPRECIATION - IMPROVEMENTS	80,414.00	20,965.00
Subtotal : None		80,414.00	20,965.00
Total [9560.8]	Building Improvement Depreciation	80,414.00	20,965.00
Group : [9570.0]	Equipment Depreciation		
Subgroup : None			
4570.00	Depreciation - Equipment	110,060.00	154,761.00
4571.00	Depreciation - Computers	21,285.25	27,161.98
Subtotal : None		131,345.25	181,922.98
Total [9570.0]	Equipment Depreciation	131,345.25	181,922.98
Group : [9580.0]	Insurance - Building, Building Improvements, Equipement		
Subgroup : None			
4419.00	Property Insurance	61,297.00	52,942.00
Subtotal : None		61,297.00	52,942.00
Total [9580.0]	Insurance - Building, Building Improv	61,297.00	52,942.00
Group : [9502.4]	Utilities & Plant Operations Expense		
Subgroup : None			
5110.00	Plant PS	31,711.24	22,180.47
5115.00	Supplies & Expense - Plant	36,147.98	0.00
Subtotal : None		67,859.22	22,180.47
Total [9502.4]	Utilities & Plant Operations Expense	67,859.22	22,180.47
Group : [9502.5]	Other Operating Expense		
Subgroup : None			
4250.00	Office Supplies & Expense	500.00	0.00
4250.01	Bank Charges	0.00	35.00
4301.00	License & Dues	1,560.00	0.00
4360.00	Accounting Fees	28,075.96	20,317.77
4420.00	Insurance - Other	146,000.04	145,921.04
8025.00	State Income Tax	7,150.00	0.00
Subtotal : None		183,286.00	166,273.81
Total [9502.5]	Other Operating Expense	183,286.00	166,273.81
	NET (INCOME) LOSS	0.00	0.00
	Sum of Account Groups	0.00	0.00

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