

Client: **A443550 - Gordon Health Care Management Group, Inc.**  
Engagement: **MDMC 2022 - Gordon Health Care Management Group, Inc.**  
Period Ending: **12/31/2022**  
Trial Balance: **T-01 - Master TB**  
Workpaper: **T:02 - MGT CR Groupings Report**

Account	Description	CAID CP 12/31/2022	FS PP-1 12/31/2021
<b>Group : [1025.0]</b>	<b>Cash &amp; Equiviliant</b>		
<b>Subgroup : None</b>			
1011.00	Cash - Citizens Bank	71,293.92	75,747.42
1016.00	Cash - Medical Savings	5,773.26	6,073.26
<b>Subtotal : None</b>		<b>77,067.18</b>	<b>81,820.68</b>
<b>Total [1025.0]</b>	<b>Cash &amp; Equiviliant</b>	<b>77,067.18</b>	<b>81,820.68</b>
<b>Group : [1183.0]</b>	<b>Other Accounts Receivable</b>		
<b>Subgroup : None</b>			
1060.00	Accounts Receivable	160,505.12	160,020.16
<b>Subtotal : None</b>		<b>160,505.12</b>	<b>160,020.16</b>
<b>Total [1183.0]</b>	<b>Other Accounts Receivable</b>	<b>160,505.12</b>	<b>160,020.16</b>
<b>Group : [1310.0]</b>	<b>Other Current Assets</b>		
<b>Subgroup : None</b>			
1280.00	Prepaid Insurance	67.00	2,031.44
<b>Subtotal : None</b>		<b>67.00</b>	<b>2,031.44</b>
<b>Total [1310.0]</b>	<b>Other Current Assets</b>	<b>67.00</b>	<b>2,031.44</b>
<b>Group : [1701.1]</b>	<b>Motor Vehicle-Costs</b>		
<b>Subgroup : None</b>			
1701.00	Motor Vehicles	58,763.92	58,763.92
<b>Subtotal : None</b>		<b>58,763.92</b>	<b>58,763.92</b>
<b>Total [1701.1]</b>	<b>Motor Vehicle-Costs</b>	<b>58,763.92</b>	<b>58,763.92</b>
<b>Group : [1702.2]</b>	<b>A/D-Motor Vehicle</b>		
<b>Subgroup : None</b>			
1702.00	Accum. Depr. - Motor Vehicles	(55,825.51)	(49,949.12)
<b>Subtotal : None</b>		<b>(55,825.51)</b>	<b>(49,949.12)</b>
<b>Total [1702.2]</b>	<b>A/D-Motor Vehicle</b>	<b>(55,825.51)</b>	<b>(49,949.12)</b>
<b>Group : [2020.0]</b>	<b>A/P-Trade</b>		
<b>Subgroup : None</b>			
2020.00	Accounts Payable	(21,306.00)	(37,617.90)
<b>Subtotal : None</b>		<b>(21,306.00)</b>	<b>(37,617.90)</b>
<b>Total [2020.0]</b>	<b>A/P-Trade</b>	<b>(21,306.00)</b>	<b>(37,617.90)</b>
<b>Group : [2220.0]</b>	<b>Other Payroll Liabilities</b>		
<b>Subgroup : None</b>			
2220.00	Other Payroll Withholding	(1,687.40)	0.00
<b>Subtotal : None</b>		<b>(1,687.40)</b>	<b>0.00</b>
<b>Total [2220.0]</b>	<b>Other Payroll Liabilities</b>	<b>(1,687.40)</b>	<b>0.00</b>
<b>Group : [2620.0]</b>	<b>Capital Stock</b>		
<b>Subgroup : None</b>			
2620.00	Capital Stock	(100.00)	(100.00)
<b>Subtotal : None</b>		<b>(100.00)</b>	<b>(100.00)</b>
<b>Total [2620.0]</b>	<b>Capital Stock</b>	<b>(100.00)</b>	<b>(100.00)</b>
<b>Group : [2650.0]</b>	<b>Retained Earnings</b>		
<b>Subgroup : None</b>			
2645.00	Distributions	165,507.70	68,708.74
2650.00	Retained Earnings	(214,969.18)	(326,088.21)
<b>Subtotal : None</b>		<b>(49,461.48)</b>	<b>(257,379.47)</b>
<b>Total [2650.0]</b>	<b>Retained Earnings</b>	<b>(49,461.48)</b>	<b>(257,379.47)</b>
<b>Group : [3630.0]</b>	<b>Nursing Facility Income</b>		
<b>Subgroup : None</b>			
3042.04	Management Fee - Alden Court	(1,038,914.09)	(966,249.78)

3042.06	Adm/DNS Reimb - Alden Court	(390,798.40)	(414,246.65)
<b>Subtotal : None</b>		<b>(1,429,712.49)</b>	<b>(1,380,496.43)</b>
<b>Total [3630.0]</b>	<b>Nursing Facility Income</b>	<b>(1,429,712.49)</b>	<b>(1,380,496.43)</b>
<b>Group : [3650.0]</b>	<b>Other Income</b>		
<b>Subgroup : None</b>			
3065.00	PPP Loan Forgiveness	0.00	(143,500.00)
<b>Subtotal : None</b>		<b>0.00</b>	<b>(143,500.00)</b>
<b>Total [3650.0]</b>	<b>Other Income</b>	<b>0.00</b>	<b>(143,500.00)</b>
<b>Group : [9314.1]</b>	<b>Administrator Salaries</b>		
<b>Subgroup : None</b>			
4110.01	Salary Alloc - Administrator	227,093.60	226,086.40
<b>Subtotal : None</b>		<b>227,093.60</b>	<b>226,086.40</b>
<b>Total [9314.1]</b>	<b>Administrator Salaries</b>	<b>227,093.60</b>	<b>226,086.40</b>
<b>Group : [9312.1]</b>	<b>Administratiion Salaries</b>		
<b>Subgroup : None</b>			
4110.00	Salaries - Administrator	86,127.12	86,127.12
4111.00	OFFICER SALARIES	25,000.04	25,000.04
4125.00	Salary- Peter Gordon	399,999.60	399,999.60
<b>Subtotal : None</b>		<b>511,126.76</b>	<b>511,126.76</b>
<b>Total [9312.1]</b>	<b>Administratiion Salaries</b>	<b>511,126.76</b>	<b>511,126.76</b>
<b>Group : [9379.5]</b>	<b>Other Admin &amp; General</b>		
<b>Subgroup : None</b>			
4150.00	Payroll Services	2,356.75	1,565.04
4151.00	Computer Expense	3,867.35	1,519.42
4250.00	Office Supplies & Expense	0.00	546.29
4250.01	Bank Charges	300.00	550.00
4251.00	Professional Service	22,916.63	426,610.46
4255.00	Donations	10,000.00	0.00
4261.00	Telephone	3,477.57	4,867.27
4275.00	Motor Vehicle Expense	60.00	163.29
4276.00	Motor Vehicle Excise Tax	141.89	600.03
4301.00	License & Dues	434.12	0.00
4360.00	Accounting Fees	113,295.00	32,030.25
4420.00	Insurance - Other	1,965.44	8,237.84
4572.00	Depreciation - Motor Vehicles	5,876.39	5,876.39
<b>Subtotal : None</b>		<b>164,691.14</b>	<b>482,566.28</b>
<b>Total [9379.5]</b>	<b>Other Admin &amp; General</b>	<b>164,691.14</b>	<b>482,566.28</b>
<b>Group : [9935.2]</b>	<b>Non-Allowable Admin &amp; Genral Expenses</b>		
<b>Subgroup : None</b>			
4370.00	Legal Fees	141,064.81	65,968.06
<b>Subtotal : None</b>		<b>141,064.81</b>	<b>65,968.06</b>
<b>Total [9935.2]</b>	<b>Non-Allowable Admin &amp; Genral Expenses</b>	<b>141,064.81</b>	<b>65,968.06</b>
<b>Group : [9323.3]</b>	<b>Director of Nursing Salaries</b>		
<b>Subgroup : None</b>			
6020.00	Salaries - Director of Nursing	128,720.00	153,299.74
<b>Subtotal : None</b>		<b>128,720.00</b>	<b>153,299.74</b>
<b>Total [9323.3]</b>	<b>Director of Nursing Salaries</b>	<b>128,720.00</b>	<b>153,299.74</b>
<b>Group : [CLA-4412]</b>	<b>Payroll Taxes</b>		
<b>Subgroup : None</b>			
4400.00	Payroll Taxes	44,419.66	46,100.47
<b>Subtotal : None</b>		<b>44,419.66</b>	<b>46,100.47</b>
<b>Total [CLA-4412]</b>	<b>Payroll Taxes</b>	<b>44,419.66</b>	<b>46,100.47</b>
<b>Group : [CLA-4424]</b>	<b>Workers Compensation</b>		
<b>Subgroup : None</b>			
4416.00	Workmens Compensation	808.00	747.00
<b>Subtotal : None</b>		<b>808.00</b>	<b>747.00</b>
<b>Total [CLA-4424]</b>	<b>Workers Compensation</b>	<b>808.00</b>	<b>747.00</b>
<b>Group : [CLA-4427]</b>	<b>Health/Life Insurance</b>		

38,994.91

<b>Subgroup : None</b>			
4415.00	Group Health Insurance	4,215.41	34,073.70
4418.00	Group Life Insurance	17,761.56	24,913.52
<b>Subtotal : None</b>		<b>21,976.97</b>	<b>58,987.22</b>
<b>Total [CLA-4427]</b>	<b>Health/Life Insurance</b>	<b>21,976.97</b>	<b>58,987.22</b>
<b>Group : [CLA-4439] Benefits Other</b>			
<b>Subgroup : None</b>			
4313.00	401(K) Employer Contribution	21,788.72	21,524.79
<b>Subtotal : None</b>		<b>21,788.72</b>	<b>21,524.79</b>
<b>Total [CLA-4439]</b>	<b>Benefits Other</b>	<b>21,788.72</b>	<b>21,524.79</b>
<b>NET (INCOME) LOSS</b>		<b>0.00</b>	<b>0.00</b>
<b>Sum of Account Groups</b>		<b>0.00</b>	<b>0.00</b>

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