

Client: **A443550 - Gordon Health Care Management Group, Inc.**
Engagement: **MDMC 2023 - Gordon Health Care Management Group, Inc.**
Period Ending: **12/31/2023**
Trial Balance: **T-01 - Master TB**
Workpaper: **T:02 - MGT CR Groupings Report**

Account	Description	CAID CP 12/31/2023	FS PP-1 12/31/2022
Group : [1025.0]	Cash & Equiviliant		
Subgroup : None			
1011.00	Cash - Citizens Bank	253,335.11	71,293.92
1016.00	Cash - Medical Savings	5,473.26	5,773.26
Subtotal : None		258,808.37	77,067.18
Total [1025.0]	Cash & Equiviliant	258,808.37	77,067.18
Group : [1183.0]	Other Accounts Receivable		
Subgroup : None			
1060.00	Accounts Receivable	202,671.57	160,505.12
Subtotal : None		202,671.57	160,505.12
Total [1183.0]	Other Accounts Receivable	202,671.57	160,505.12
Group : [1310.0]	Other Current Assets		
Subgroup : None			
1280.00	Prepaid Insurance	67.00	67.00
1290.00	Prepaid Taxes	15,068.00	0.00
Subtotal : None		15,135.00	67.00
Total [1310.0]	Other Current Assets	15,135.00	67.00
Group : [1701.1]	Motor Vehicle-Costs		
Subgroup : None			
1701.00	Motor Vehicles	58,763.92	58,763.92
Subtotal : None		58,763.92	58,763.92
Total [1701.1]	Motor Vehicle-Costs	58,763.92	58,763.92
Group : [1702.2]	A/D-Motor Vehicle		
Subgroup : None			
1702.00	Accum. Depr. - Motor Vehicles	(58,763.92)	(55,825.51)
Subtotal : None		(58,763.92)	(55,825.51)
Total [1702.2]	A/D-Motor Vehicle	(58,763.92)	(55,825.51)
Group : [2020.0]	A/P-Trade		
Subgroup : None			
2020.00	Accounts Payable	(60,633.60)	(21,306.00)
Subtotal : None		(60,633.60)	(21,306.00)
Total [2020.0]	A/P-Trade	(60,633.60)	(21,306.00)
Group : [2220.0]	Other Payroll Liabilities		
Subgroup : None			
2216.02	Medical FSA	(4,006.07)	0.00
2220.00	Other Payroll Withholding	(1,687.40)	(1,687.40)
Subtotal : None		(5,693.47)	(1,687.40)
Total [2220.0]	Other Payroll Liabilities	(5,693.47)	(1,687.40)
Group : [2620.0]	Capital Stock		
Subgroup : None			
2620.00	Capital Stock	(100.00)	(100.00)
Subtotal : None		(100.00)	(100.00)
Total [2620.0]	Capital Stock	(100.00)	(100.00)
Group : [2650.0]	Retained Earnings		
Subgroup : None			
2645.00	Distributions	195,913.68	165,507.70
2650.00	Retained Earnings	(217,484.31)	(214,969.18)
Subtotal : None		(21,570.63)	(49,461.48)
Total [2650.0]	Retained Earnings	(21,570.63)	(49,461.48)
Group : [3630.0]	Nursing Facility Income		

Subgroup : None			
3042.04	Management Fee - Alden Court	(1,172,780.95)	(1,038,914.09)
3042.06	Adm/DNS Reimb - Alden Court	(419,006.80)	(390,798.40)
Subtotal : None		(1,591,787.75)	(1,429,712.49)
Total [3630.0]	Nursing Facility Income	(1,591,787.75)	(1,429,712.49)
Group : [3650.0] Other Income			
Subgroup : None			
3020.01	Employee Retention Credits	(68,883.51)	0.00
Subtotal : None		(68,883.51)	0.00
Total [3650.0]	Other Income	(68,883.51)	0.00
Group : [9314.1] Administrator Salaries			
Subgroup : None			
4110.01	Salary Alloc - Administrator	250,137.60	227,093.60
Subtotal : None		250,137.60	227,093.60
Total [9314.1]	Administrator Salaries	250,137.60	227,093.60
Group : [9312.1] Administratiion Salaries			
Subgroup : None			
4110.00	Salaries - Administrator	88,293.84	86,127.12
4111.00	OFFICER SALARIES	25,000.04	25,000.04
4125.00	Salary- Peter Gordon	399,999.60	399,999.60
Subtotal : None		513,293.48	511,126.76
Total [9312.1]	Administratiion Salaries	513,293.48	511,126.76
Group : [9379.5] Other Admin & General			
Subgroup : None			
4150.00	Payroll Services	2,036.06	2,356.75
4151.00	Computer Expense	2,111.46	3,867.35
4250.01	Bank Charges	300.00	300.00
4251.00	Professional Service	24,999.96	22,916.63
4255.00	Donations	0.00	10,000.00
4259.00	Miscellaneous Expense	182.50	0.00
4261.00	Telephone	7,909.62	3,477.57
4275.00	Motor Vehicle Expense	0.00	60.00
4276.00	Motor Vehicle Excise Tax	595.65	141.89
4301.00	License & Dues	515.00	434.12
4360.00	Accounting Fees	103,979.46	113,295.00
4420.00	Insurance - Other	798.00	1,965.44
4425.00	Insurance Auto	4,023.47	0.00
4572.00	Depreciation - Motor Vehicles	2,938.41	5,876.39
8025.00	State Income Tax	14,926.45	0.00
Subtotal : None		165,316.04	164,691.14
Total [9379.5]	Other Admin & General	165,316.04	164,691.14
Group : [9935.2] Non-Allowable Admin & Genral Expenses			
Subgroup : None			
4258.00	Fines & Penalties	206.00	0.00
4370.00	Legal Fees	85,202.82	141,064.81
Subtotal : None		85,408.82	141,064.81
Total [9935.2]	Non-Allowable Admin & Genral Expenses	85,408.82	141,064.81
Group : [9323.3] Director of Nursing Salaries			
Subgroup : None			
6020.00	Salaries - Director of Nursing	133,884.40	128,720.00
Subtotal : None		133,884.40	128,720.00
Total [9323.3]	Director of Nursing Salaries	133,884.40	128,720.00
Group : [CLA-4412] Payroll Taxes			
Subgroup : None			
4400.00	Payroll Taxes	47,059.09	44,419.66
Subtotal : None		47,059.09	44,419.66
Total [CLA-4412]	Payroll Taxes	47,059.09	44,419.66
Group : [CLA-4424] Workers Compensation			
Subgroup : None			

47,666.44

4416.00	Workmens Compensation	0.00	808.00
Subtotal : None		0.00	808.00
Total [CLA-4424]	Workers Compensation	0.00	808.00
Group : [CLA-4427]	Health/Life Insurance		
Subgroup : None			
4415.00	Group Health Insurance	33,161.41	4,215.41
4418.00	Group Life Insurance	22,087.32	17,761.56
Subtotal : None		55,248.73	21,976.97
Total [CLA-4427]	Health/Life Insurance	55,248.73	21,976.97
Group : [CLA-4439]	Benefits Other		
Subgroup : None			
4313.00	401(K) Employer Contribution	21,705.86	21,788.72
Subtotal : None		21,705.86	21,788.72
Total [CLA-4439]	Benefits Other	21,705.86	21,788.72
	NET (INCOME) LOSS	0.00	0.00
	Sum of Account Groups	0.00	0.00

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