

Client: **A301360 - Gordon Operating Company, LLC**  
Engagement: **MDMC 2022 - Gordon Operating Co**  
Period Ending: **12/31/2022**  
Trial Balance: **T-01 - Master TB**  
Workpaper: **T:01 - MCD TB Report**

Account	Description	PP-1	FS	JE Ref #	CAIDJE	CAID
		12/31/2021	12/31/2022			12/31/2022
<b>Group : [1000] Balance Sheet</b>						
<b>Subgroup : None</b>						
1011.00	Cash - Citizens Bank	1,772,212.39	2,700,615.91		0.00	2,700,615.91
1015.00	Cash - Petty Cash	1,018.12	2,003.08		0.00	2,003.08
1060.00C	AR - SWH Prepayments	(214,245.80)	(218,955.97)		0.00	(218,955.97)
1060.01	A/R - Private	451,601.96	297,405.40		0.00	297,405.40
1060.02	A/R - Medicaid	1,022,664.13	1,192,991.89		0.00	1,192,991.89
1060.06	A/R - Medicare Part A	473,943.00	624,451.66		0.00	624,451.66
1140.00	Reserve for Bad Debts	(269,000.00)	(209,000.00)		0.00	(209,000.00)
1200.00	Due from Fairhaven Realty	250,536.08	0.00		0.00	0.00
1255.00	Exchange - Other	24,378.19	0.00		0.00	0.00
1256.00	Patient Refunds	240.63	0.00		0.00	0.00
1280.00	Prepaid Insurance	83,674.16	76,255.80		0.00	76,255.80
1300.00	Prepaid Expenses - Other	4,397.25	40,019.55		0.00	40,019.55
1651.00	Equipment	79,638.51	79,638.51		0.00	79,638.51
1652.00	Accum. Depr. - Equipment	(67,111.53)	(68,918.45)		0.00	(68,918.45)
1940.00	Purchased Goodwill	7,139,340.24	7,139,340.24		0.00	7,139,340.24
1945.00	ACCUMULATED AMORTIZATION - GW	(3,746,219.65)	(4,460,153.65)		0.00	(4,460,153.65)
2020.00	Accounts Payable	(618,778.74)	(819,204.99)		0.00	(819,204.99)
2030.00	Accrued Expenses	(230,373.84)	(233,623.00)		0.00	(233,623.00)
2190.00	Accrued Salaries	(132,091.69)	(163,641.87)		0.00	(163,641.87)
2191.00	Accrued Vacation Pay	(137,484.00)	(114,298.00)		0.00	(114,298.00)
2214.00	Accrued Payroll Taxes	(10,999.00)	(9,144.00)		0.00	(9,144.00)
2262.00	State tax payable	0.00	(59,800.00)		0.00	(59,800.00)
2645.00	Distributions	783,500.00	751,088.00		0.00	751,088.00
2650.00	Members' Capital	(4,832,789.28)	(5,877,340.41)		0.00	(5,877,340.41)
<b>Subtotal : None</b>		<b>1,828,051.13</b>	<b>669,729.70</b>		<b>0.00</b>	<b>669,729.70</b>
<b>Total [1000] Balance Sheet</b>		<b>1,828,051.13</b>	<b>669,729.70</b>		<b>0.00</b>	<b>669,729.70</b>
<b>Group : [2000] Income Statment</b>						
<b>Subgroup : None</b>						
3021.00	Private Income	(1,730,210.00)	(1,698,015.00)		0.00	(1,698,015.00)
3022.00	Medicare Income	(5,192,193.95)	(6,753,932.65)		0.00	(6,753,932.65)
3022.01	Medicare Contra Revenue	1,596.43	73,866.66		0.00	73,866.66
3022.03	Federal COVID Relief	(303,035.88)	(215,008.85)		0.00	(215,008.85)
3023.00	Medicaid Income	(3,581,618.83)	(4,271,496.14)		872,293.00	(3,399,203.14)
				CAIDJE -	872,293.00	
3023.03	Medicaid COVID Relief	(733,928.39)	(873,838.31)		0.00	(873,838.31)
3024.00	Medicaid Pending Income	(42,230.00)	(89,967.90)		0.00	(89,967.90)
3026.00	Managed Care Non-Contracted	(35,925.00)	(9,600.00)		0.00	(9,600.00)
3026.01	Blue Cross Blue Shield Income	(11,622.00)	(13,710.00)		0.00	(13,710.00)
3026.02	Harvad Pilgrim Health Income	(97,856.00)	0.00		0.00	0.00
3026.04	Tufts Medicare Pref Income	(167,675.00)	(153,974.00)		0.00	(153,974.00)
3026.09	Senior Whole Health Income	(4,207,046.51)	(3,634,906.43)		0.00	(3,634,906.43)
3026.10	SWH S/T Income	(457,642.00)	(116,834.00)		0.00	(116,834.00)
3026.11	Fallon Income	(31,854.82)	(58,975.05)		0.00	(58,975.05)
3027.00	RESOURCE INCOME	0.00	0.00		(872,293.00)	(872,293.00)
				CAIDJE -	(872,293.00)	
3028.00	Hospice - MCD	(219,790.10)	(714,825.76)		0.00	(714,825.76)
3028.01	Hospice - PVT	(64,675.00)	(95,325.00)		0.00	(95,325.00)
3102.00	PPP Foregiveness	(1,702,700.00)	0.00		0.00	0.00
3170.00	Prior Year Retroactive	25,000.69	468.41		0.00	468.41
3180.00	Interest Income	(518.51)	(314.05)		0.00	(314.05)
3185.00	Barber & Beauty Income	(1,286.30)	(2,766.60)		0.00	(2,766.60)
3190.00	Other Income	(30.00)	(222.30)		0.00	(222.30)
3192.00	Purchase Discounts	(658.59)	(3.44)		0.00	(3.44)
3193.00	Telephone/Television Revenue	(15,569.00)	(17,774.87)		0.00	(17,774.87)
3711.00	Pharmacy - Private	(7,204.56)	40.00		0.00	40.00
3711.01	Pharmacy - Medicare Part A	(269,504.15)	(381,698.56)		0.00	(381,698.56)
3711.02	Pharmacy - Medicaid	(782.75)	(79.53)		0.00	(79.53)
3711.11	Pharmacy - Managed Care	(530.25)	(476.50)		0.00	(476.50)
3712.01	Med Supplies - Medicare Part A	(3,765.75)	(3,794.56)		0.00	(3,794.56)
3712.02	Med Supplies - Medicaid	0.00	(19.33)		0.00	(19.33)
3713.01	I.V. Therapy - Medicare Part A	(3,358.82)	(15,590.69)		0.00	(15,590.69)
3714.01	X-Ray - Medicare Part A	(21,388.13)	(26,288.45)		0.00	(26,288.45)
3715.01	Labs - Medicare Part A	(139,144.09)	(110,688.95)		0.00	(110,688.95)
3715.11	Labs - Mgd Care Non-Contract	(361.60)	(365.67)		0.00	(365.67)
3716.01	Oxygen - Medicare Part A	(1,770.81)	(3,178.80)		0.00	(3,178.80)
3717.01	Ambulance - Medicare A	(6,001.59)	(27,437.01)		0.00	(27,437.01)
3721.00	PT - Private	(211.68)	0.00		0.00	0.00
3721.01	PT - Medicare Part A	(690,175.61)	(805,392.88)		0.00	(805,392.88)
3721.02	PT - Medicaid	(167.18)	(1,344.46)		0.00	(1,344.46)
3721.04	PT - BCBS	(2,707.37)	(1,696.91)		0.00	(1,696.91)
3721.06	PT - Tufts	(18,918.50)	(35,229.16)		0.00	(35,229.16)
3721.07	PT - Hospice	0.00	(109.48)		0.00	(109.48)
3721.11	PT - Managed Care Non Contract	(3,351.61)	(2,222.23)		0.00	(2,222.23)
3721.13	PT - SWH	(110,168.15)	(33,231.24)		0.00	(33,231.24)
3722.00	PT - Part B	(37,970.08)	(23,709.73)		0.00	(23,709.73)

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3731.01	OT - Medicare Part A	(674,524.20)	(799,063.33)		0.00	(799,063.33)
3731.02	OT - Medicaid	0.00	(381.75)		0.00	(381.75)
3731.04	OT - BCBS	(2,704.81)	(1,511.69)		0.00	(1,511.69)
3731.06	OT - Tufts	(16,204.45)	(34,440.38)		0.00	(34,440.38)
3731.07	OT - Hospice	0.00	(70.42)		0.00	(70.42)
3731.11	OT - Mgd Care Non Contract	(3,046.78)	(1,805.44)		0.00	(1,805.44)
3731.13	OT - SWH	(91,336.00)	(23,381.49)		0.00	(23,381.49)
3732.00	OT - Part B	(13,145.68)	(12,818.38)		0.00	(12,818.38)
3741.01	ST - Medicare Part A	(108,972.18)	(83,134.15)		0.00	(83,134.15)
3741.02	ST - Medicaid	(1,346.95)	(2,595.33)		0.00	(2,595.33)
3741.04	ST - BCBS	(359.21)	(935.57)		0.00	(935.57)
3741.06	ST - Tufts	(3,053.06)	(2,244.95)		0.00	(2,244.95)
3741.07	Speech Therapy - Hospice	(89.84)	0.00		0.00	0.00
3741.13	ST - SWH	(22,579.85)	(10,704.52)		0.00	(10,704.52)
3742.00	ST - Part B	(13,200.13)	(20,982.43)		0.00	(20,982.43)
3792.01	Contract Allowance - MRA	1,918,605.33	2,256,267.38		0.00	2,256,267.38
3793.99	Ancillary Medicaid	2,296.88	4,786.07		0.00	4,786.07
3798.00	Contract Allowance - Part B	7,737.31	6,764.03		0.00	6,764.03
3799.00	Contract Allowance - HMO/Mgd	214,590.40	130,609.35		0.00	130,609.35
4110.01	Salary Alloc - Administrator	226,086.40	227,093.60		0.00	227,093.60
4140.00	Salaries - Clerical	301,431.69	314,613.98		0.00	314,613.98
4140.01	Salaries- Receptionist	48,207.75	48,698.46		0.00	48,698.46
4150.00	Payroll Services	50,151.78	55,569.56		0.00	55,569.56
4151.00	Computer Expense	148,481.59	164,871.75		0.00	164,871.75
4160.00	Management Fees	966,249.78	1,038,914.09		0.00	1,038,914.09
4161.00	Home Office Expense	0.00	788.83		0.00	788.83
4249.00	Postage	5,159.82	5,273.69		0.00	5,273.69
4250.00	Office Supplies & Expense	37,077.23	40,085.79		0.00	40,085.79
4250.01	Bank Charges	34,348.00	29,209.32		0.00	29,209.32
4251.00	Professional Service	17,450.84	60,285.02		0.00	60,285.02
4252.00	Tuition & Education	1,263.47	18,093.23		0.00	18,093.23
4253.00	Sales Tax	5,302.33	0.00		0.00	0.00
4253.01	Provider User Fees	769,685.66	811,426.38		0.00	811,426.38
4255.00	Donations	1,400.00	5,623.55		0.00	5,623.55
4258.00	Fines & Penalties	0.00	1,040.00		0.00	1,040.00
4259.00	Miscellaneous Expense	19.92	4,445.47		0.00	4,445.47
4261.00	Telephone	48,258.84	47,659.43		0.00	47,659.43
4280.00	Travel/Conventions/Meetings	480.70	1,005.05		0.00	1,005.05
4294.00	Advertising - Promotional	1,768.00	2,202.50		0.00	2,202.50
4295.00	Advertising - Help wanted	26,033.31	23,193.91		0.00	23,193.91
4296.00	Marketing Expense	3,023.93	4,262.02		0.00	4,262.02
4301.00	License & Dues	27,335.37	30,081.52		0.00	30,081.52
4333.00	Employee Benefits	39,662.79	49,938.15		0.00	49,938.15
4360.00	Accounting Fees	59,317.63	52,535.96		0.00	52,535.96
4370.00	Legal Fees	39,847.80	43,600.82		0.00	43,600.82
4400.00	Payroll Taxes	472,346.34	585,915.74		0.00	585,915.74
4401.00	Payroll Taxes - FUTA/MUTA	146,628.20	112,763.00		0.00	112,763.00
4402.00	GROUP HEALTH NON NURSING	0.00	6,437.93		0.00	6,437.93
4415.00	Group Health Insurance	475,328.32	409,362.04		0.00	409,362.04
4416.00	Workmens Compensation	93,811.00	103,289.00		0.00	103,289.00
4418.00	Group Life Insurance	6,249.96	6,249.96		0.00	6,249.96
4420.00	Insurance - Other	58,078.00	70,769.00		0.00	70,769.00
4421.00	Auto Insurance	7,374.00	0.00		0.00	0.00
4425.00	Auto Insurance	0.00	9,045.59		0.00	9,045.59
4438.00	Equipment Rental	11,865.03	12,573.37		0.00	12,573.37
4511.00	PERSONAL PROPERTY TAXES	4,471.68	3,505.24		0.00	3,505.24
4527.00	AMORTIZATION-GOODWILL	713,934.00	713,934.00		0.00	713,934.00
4535.00	Rent/Real Estate/Affiliate	1,411,036.67	1,392,444.64		0.00	1,392,444.64
4570.00	Depreciation - Equipment	2,281.94	1,806.92		0.00	1,806.92
5105.00	Salaries - Plant	120,641.14	138,171.15		0.00	138,171.15
5110.00	Purchase Service - Plant	121,037.49	135,411.92		0.00	135,411.92
5115.00	Supplies & Expense - Plant	35,217.37	64,690.81		0.00	64,690.81
5121.00	Electricity	146,979.95	104,844.02		0.00	104,844.02
5122.00	Water and Sewer	76,199.78	66,854.63		0.00	66,854.63
5123.00	Fuel	1,351.07	1,588.11		0.00	1,588.11
5124.00	Gas	26,405.43	10,557.61		0.00	10,557.61
5125.00	COVID Supplies- Maint	6,487.86	1,319.63		0.00	1,319.63
5205.00	Salaries - Dietary	552,535.90	591,536.76		0.00	591,536.76
5205.08	Dietician	69,318.88	68,980.78		0.00	68,980.78
5220.00	Raw Food	344,430.24	405,972.51		0.00	405,972.51
5225.00	Covid Supplies- Dietary	29,931.67	3,800.00		0.00	3,800.00
5233.00	Purchase Service - Dietary	6,618.93	7,184.76		0.00	7,184.76
5235.00	Supplies and Expense - Dietary	67,553.79	83,947.42		0.00	83,947.42
5310.00	Salaries - Laundry	161,833.26	174,499.04		0.00	174,499.04
5325.00	Covid Supplies- Laundry	3,378.29	1,950.00		0.00	1,950.00
5330.00	Supplies & Expense - Laundry	11,145.84	8,707.69		0.00	8,707.69
5340.00	Linen & Bedding	13,463.93	15,404.41		0.00	15,404.41
5345.00	Covid Linen and Bedding	0.00	800.00		0.00	800.00
5410.00	Salaries - Housekeeping	348,800.77	378,064.91		0.00	378,064.91

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5415.00	Purchasded Service- HSk	0.00	706.56		0.00	706.56
5420.00	Supplies & Exp - Housekeeping	36,910.77	56,408.98		0.00	56,408.98
5425.00	COVID- Hsk Supplies	20,182.09	0.00		0.00	0.00
6020.02	Salary Allocation - DNS	153,299.74	128,720.00		0.00	128,720.00
6020.10	Salaries- Assistant DON	87,746.64	101,571.98		0.00	101,571.98
6021.00	Salaries - Nursing Supervisors	277,351.35	298,460.04		0.00	298,460.04
6030.00	Whitfield RN	108,966.34	189,183.83		0.00	189,183.83
6036.00	Huttleston RN	149,332.63	196,481.43		0.00	196,481.43
6036.06	Huttleston RN Charge	27,757.23	0.00		0.00	0.00
6037.00	Cooke RN	134,695.42	138,267.95		0.00	138,267.95
6040.00	Whitfield LPN	441,894.35	320,531.31		0.00	320,531.31
6040.06	Whitfield LPN Charge	90,906.37	90,032.89		0.00	90,032.89
6044.00	Whitfield LPN	0.33	0.00		0.00	0.00
6046.00	Huttleston LPN	501,346.12	581,569.26		0.00	581,569.26
6046.06	Huttleston LPN Charge	162,938.72	179,081.93		0.00	179,081.93
6047.00	Cooke LPN	267,036.70	305,393.70		0.00	305,393.70
6047.06	Cooke LPN Charge	77,703.99	81,740.27		0.00	81,740.27
6050.00	Whitfield RN Pool	6,287.57	15,367.53		0.00	15,367.53
6050.01	Whitfield LPN Pool	17,861.11	23,515.54		0.00	23,515.54
6050.10	Huttleston RN Pool	2,100.52	22,699.59		0.00	22,699.59
6050.11	Huttleston LPN Pool	22,263.95	28,316.88		0.00	28,316.88
6050.12	Cooke RN Pool	3,371.64	11,015.42		0.00	11,015.42
6050.13	Cooke LPN Pool	7,918.64	10,429.76		0.00	10,429.76
6051.00	Salaries - CNA	2,013,016.88	2,350,185.50		0.00	2,350,185.50
6055.00	CNA Pool Costs	91,689.83	330,591.27		0.00	330,591.27
6058.00	Salaries - Staffing Clerk	42,247.57	66,241.55		0.00	66,241.55
6060.00	Salaries - Restorative CNA	113,858.79	93,294.44		0.00	93,294.44
6070.00	Salaries - Unit Assistant	83,202.70	16,802.47		0.00	16,802.47
6506.00	Salaries - MDS/PPS	267,232.45	312,036.53		0.00	312,036.53
6506.01	Salaries - Staff Development	84,667.41	97,136.92		0.00	97,136.92
6507.00	MMQ Consultant	23,478.00	24,589.50		0.00	24,589.50
6511.00	Medical Director	73,185.20	93,459.28		0.00	93,459.28
6522.00	Supplies & Expense - Nursing	300,896.33	342,498.71		0.00	342,498.71
6525.00	COVID Nursing Supplies	72,524.17	35,246.82		0.00	35,246.82
6530.00	Pharmacy Consultant	7.62	0.00		0.00	0.00
6810.00	Salaries - Social Service	332,479.26	351,129.52		0.00	351,129.52
6830.00	Social Service Consultant	18,352.00	20,540.50		0.00	20,540.50
6900.00	Salaries - Medical records	112,433.53	130,004.99		0.00	130,004.99
7021.00	Salaries - Recreation	189,780.62	203,346.01		0.00	203,346.01
7022.00	Purchase Serv - Recreation	12,813.04	22,173.00		0.00	22,173.00
7023.00	Supplies & Expense-Recreation	19,926.10	20,498.38		0.00	20,498.38
7023.01	Cable TV	1,040.85	5,853.06		0.00	5,853.06
7025.00	COVID- Activities	2,500.00	0.00		0.00	0.00
7130.00	Medical Records Consultant	9,030.36	9,848.36		0.00	9,848.36
7801.01	PT Consultant	395,354.13	483,877.88		0.00	483,877.88
7803.01	PT Tech Consultant	35,603.48	0.00		0.00	0.00
7806.01	O.T. PURCHASED SERVICES	327,159.01	447,622.31		0.00	447,622.31
7811.01	ST - Purchased Services	68,042.09	65,550.31		0.00	65,550.31
7911.01	Pharmacy - Medicare Part A	292,549.17	362,630.66		0.00	362,630.66
7911.02	Pharmacy - Medicaid	5,865.75	8,607.32		0.00	8,607.32
7911.04	Pharmacy - BCBS	26.51	132.55		0.00	132.55
7911.05	Pharmacy - Harvard Pilgrim	6,827.79	371.14		0.00	371.14
7911.06	Pharmacy - Tufts	6,285.67	10,637.30		0.00	10,637.30
7911.11	Pharmacy - Mgd Care Non-Contr	2,458.49	28,552.47		0.00	28,552.47
7911.13	Pharmacy - Part B	16,510.79	3,862.70		0.00	3,862.70
7911.15	Pharmacy- Fallon	538.70	654.00		0.00	654.00
7911.99	Pharmacy - General	62.19	230.48		0.00	230.48
7912.01	Medical Supplies - Medicare A	2,707.09	4,154.72		0.00	4,154.72
7912.02	Medical Supplies - Medicaid	1,863.94	2,089.32		0.00	2,089.32
7912.06	Medical Supplies - Tufts	71.56	80.41		0.00	80.41
7912.13	Medical Supplies Expense - SWH	740.77	971.40		0.00	971.40
7912.99	Medical Supplies - General	0.00	99.02		0.00	99.02
7913.01	I.V. Therapy Expense- Medica	6,640.24	22,970.16		0.00	22,970.16
7913.02	I.V. Therapy Expense- Medicaid	2,176.13	1,818.32		0.00	1,818.32
7913.05	I.V. Therapy Expense- Harvard	1,948.01	0.00		0.00	0.00
7913.06	I.V. Therapy Expense- Tufts	0.00	5,531.80		0.00	5,531.80
7913.13	I.V. Therapy Expense - SWH	183.71	11.22		0.00	11.22
7914.00	X-Ray - Private	115.40	0.00		0.00	0.00
7914.01	X-Ray - Medicare Part	23,371.71	33,063.60		0.00	33,063.60
7914.02	X-Ray - Medicaid	198.00	0.00		0.00	0.00
7914.04	X-Ray - BCBS	25.00	0.00		0.00	0.00
7914.05	X-Ray - Harvard Pilgrim	1,186.00	0.00		0.00	0.00
7914.06	X-Ray - Tufts	664.00	679.00		0.00	679.00
7914.11	X-Ray Managed Care	0.00	363.00		0.00	363.00
7914.12	X-Ray - Evercare	0.00	164.81		0.00	164.81
7914.13	X-Ray - SWH	1,103.50	679.00		0.00	679.00
7914.15	X-Ray - BMC Healthnet	70.00	0.00		0.00	0.00
7914.99	X-Ray - General	10.50	0.00		0.00	0.00
7915.01	Labs - Medicare Part A	38,890.80	54,230.39		0.00	54,230.39

Client: **A301360 - Gordon Operating Company, LLC**  
Engagement: **MDMC 2022 - Gordon Operating Co**  
Period Ending: **12/31/2022**  
Trial Balance: **T-01 - Master TB**  
Workpaper: **T:01 - MCD TB Report**

Account	Description	PP-1	FS	JE Ref #	CAIDJE	CAID
		12/31/2021	12/31/2022			12/31/2022
7915.04	Labs - BCBS	140.40	165.34		0.00	165.34
7915.05	Labs - Harvard Pilgrim	1,455.48	42.82		0.00	42.82
7915.06	Labs - Tufts	819.00	1,770.02		0.00	1,770.02
7915.11	Labs - Mgd Care Non Contract	163.80	149.76		0.00	149.76
7915.13	Labs - SWH	4,815.72	1,279.44		0.00	1,279.44
7915.15	Labs- Fallon	112.32	212.98		0.00	212.98
7915.20	Labs Patient COVID Tests	204,495.00	37,395.00		0.00	37,395.00
7915.22	Labs- Employee COVID Tests	276,660.00	136,440.00		0.00	136,440.00
7915.99	Labs - General	21,895.93	18,307.47		0.00	18,307.47
7916.01	Oxygen - Medicare Part A	753.35	3,251.76		0.00	3,251.76
7916.02	Oxygen - Medicaid	8,195.43	3,710.00		0.00	3,710.00
7916.05	Oxygen - Harvard Pilgrim	120.00	0.00		0.00	0.00
7916.13	Oxygen - SWH	2,042.00	891.00		0.00	891.00
7916.99	Oxygen - General	25,372.98	42,459.46		0.00	42,459.46
7917.01	Ambulance - Medicare Part A	37,939.93	47,847.82		0.00	47,847.82
7917.06	Ambulance - Tufts	0.00	1,242.00		0.00	1,242.00
7918.99	Rout/Comp Med Equip Genreal	1,415.00	0.00		0.00	0.00
7922.00	Physical Therapy - Part A	0.00	1,289.96		0.00	1,289.96
7925.00	PT Supplies	9,474.13	10,886.31		0.00	10,886.31
7935.00	OT Supplies	5,892.59	255.91		0.00	255.91
7942.00	Speech Therapy - Part A	780.00	2,418.68		0.00	2,418.68
7944.00	ST COB	0.00	97.20		0.00	97.20
7945.00	ST Supplies	0.00	390.00		0.00	390.00
7988.50	Consolidated Billing	5,064.44	7,204.59		0.00	7,204.59
8010.00	Bad Debt Expense	154,359.61	50,573.58		0.00	50,573.58
8025.00	STATE INCOME TAX	0.00	59,800.00		0.00	59,800.00
<b>Subtotal : None</b>		<b>(1,828,051.13)</b>	<b>(669,729.70)</b>		<b>0.00</b>	<b>(669,729.70)</b>
<b>Total [2000] Income Statment</b>		<b>(1,828,051.13)</b>	<b>(669,729.70)</b>		<b>0.00</b>	<b>(669,729.70)</b>

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Client: **A301360 - Gordon Operating Company, LLC**  
Engagement: **MDMC 2022 - Gordon Operating Co**  
Period Ending: **12/31/2022**  
Trial Balance: **T-01 - Master TB**  
Workpaper: **T:02 - SNF-CR Groupings**

Account	Description	CAID 12/31/2022	PP-1 12/31/2021
<b>Group : [S6L1.1C1]</b>	<b>Cash and Cash Equivalents</b>		
<b>Subgroup : None</b>			
1011.00	Cash - Citizens Bank	2,700,615.91	1,772,212.39
1015.00	Cash - Petty Cash	2,003.08	1,018.12
<b>Subtotal : None</b>		<b>2,702,618.99</b>	<b>1,773,230.51</b>
<b>Total [S6L1.1C1]</b>	<b>Cash and Cash Equivalents</b>	<b>2,702,618.99</b>	<b>1,773,230.51</b>
<b>Group : [S6L1.5C1]</b>	<b>Payer Accounts Receivable</b>		
<b>Subgroup : [S6L1.5C1A/ R Self-Pay Patients (Private)]</b>			
1060.01	A/R - Private	297,405.40	451,601.96
<b>Subtotal [S6L1.5C1A] A/ R Self-Pay Patients (Private)</b>		<b>297,405.40</b>	<b>451,601.96</b>
<b>Subgroup : [S6L1.5C1A/r Medicare Non Managed Care]</b>			
1060.06	A/R - Medicare Part A	624,451.66	473,943.00
<b>Subtotal [S6L1.5C1D] A/r Medicare Non Managed Care</b>		<b>624,451.66</b>	<b>473,943.00</b>
<b>Subgroup : [S6L1.5C1A/R Mass Medicaid Non Managed Care]</b>			
1060.00C	AR - SWH Prepayments	(218,955.97)	(214,245.80)
1060.02	A/R - Medicaid	1,192,991.89	1,022,664.13
<b>Subtotal [S6L1.5C1F] A/R Mass Medicaid Non Managed Care</b>		<b>974,035.92</b>	<b>808,418.33</b>
<b>Total [S6L1.5C1]</b>	<b>Payer Accounts Receivable</b>	<b>1,895,892.98</b>	<b>1,733,963.29</b>
<b>Group : [S6L1.6C1]</b>	<b>Less Reserve for Bad Debts</b>		
<b>Subgroup : None</b>			
1140.00	Reserve for Bad Debts	(209,000.00)	(269,000.00)
<b>Subtotal : None</b>		<b>(209,000.00)</b>	<b>(269,000.00)</b>
<b>Total [S6L1.6C1]</b>	<b>Less Reserve for Bad Debts</b>	<b>(209,000.00)</b>	<b>(269,000.00)</b>
<b>Group : [S6L1.8C1]</b>	<b>Receivable from Affiliates/Related Parties</b>		
<b>Subgroup : None</b>			
1200.00	Due from Fairhaven Realty	0.00	250,536.08
<b>Subtotal : None</b>		<b>0.00</b>	<b>250,536.08</b>
<b>Total [S6L1.8C1]</b>	<b>Receivable from Affiliates/Related Parties</b>	<b>0.00</b>	<b>250,536.08</b>
<b>Group : [S6L1.11C1]</b>	<b>Other Receivables</b>		
<b>Subgroup : None</b>			
1255.00	Exchange - Other	0.00	24,378.19
<b>Subtotal : None</b>		<b>0.00</b>	<b>24,378.19</b>
<b>Total [S6L1.11C1]</b>	<b>Other Receivables</b>	<b>0.00</b>	<b>24,378.19</b>
<b>Group : [S6L1.13C1]</b>	<b>Prepaid Insurance</b>		
<b>Subgroup : None</b>			
1280.00	Prepaid Insurance	76,255.80	83,674.16
<b>Subtotal : None</b>		<b>76,255.80</b>	<b>83,674.16</b>
<b>Total [S6L1.13C1]</b>	<b>Prepaid Insurance</b>	<b>76,255.80</b>	<b>83,674.16</b>
<b>Group : [S6L1.15C1]</b>	<b>Other Prepaid Expenses</b>		
<b>Subgroup : None</b>			
1300.00	Prepaid Expenses - Other	40,019.55	4,397.25
<b>Subtotal : None</b>		<b>40,019.55</b>	<b>4,397.25</b>
<b>Total [S6L1.15C1]</b>	<b>Other Prepaid Expenses</b>	<b>40,019.55</b>	<b>4,397.25</b>
<b>Group : [S6L1.17C1]</b>	<b>Other Current Assets</b>		
<b>Subgroup : None</b>			
1256.00	Patient Refunds	0.00	240.63
<b>Subtotal : None</b>		<b>0.00</b>	<b>240.63</b>
<b>Total [S6L1.17C1]</b>	<b>Other Current Assets</b>	<b>0.00</b>	<b>240.63</b>
<b>Group : [S6L2.4C1]</b>	<b>Equipment</b>		
<b>Subgroup : [S6L2.4C1 Equipment Cost]</b>			
1651.00	Equipment	79,638.51	79,638.51
<b>Subtotal [S6L2.4C1A] Equipment Cost</b>		<b>79,638.51</b>	<b>79,638.51</b>

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