

Client: **A171023 - Westfield Gardens Nursing & Rehab LLC**
Engagement: **MD 2022 - Priorty Healthcare Management**
Period Ending: **12/31/2022**
Trial Balance: **T-01 - Master TB**
Workpaper: **T:02 - MGT CR Groupings Report**

Account	Description	CAID 12/31/2022	PP-1 12/31/2021
Group : [1025.0]	Cash & Equviliant		
Subgroup : None			
00-100010	Cash-PHG-Operating	89,761.30	7,472.69
00-107005	Cash-Petty Cash	3,000.00	3,000.00
Subtotal : None		92,761.30	10,472.69
Total [1025.0]	Cash & Equviliant	92,761.30	10,472.69
Group : [1183.0]	Other Accounts Receivable		
Subgroup : None			
00-112100	Other Receivable	(0.03)	0.00
Subtotal : None		(0.03)	0.00
Total [1183.0]	Other Accounts Receivable	(0.03)	0.00
Group : [1180.0]	A/R- Affiliates/Related Parties		
Subgroup : None			
00-140090	Due From MHPK II	5,781.88	5,781.88
00-140091	Due From Summation	3,984.00	11.70
00-140105	Due From Stevens	325,538.76	214,928.74
00-140106	Due From Easton	125,762.33	25,687.17
00-140110	Due From Millville	89,824.52	0.00
00-140112	Due From Orangeville	46,761.11	0.00
00-140115	Due From Memory Care Easton	76,922.70	0.00
00-140131	Due From Mount Carmel	4,066.29	0.00
00-140134	Due From Mansion	5,086.15	0.00
00-140135	Due From York Terrace	18,593.47	14,986.59
00-140136	Due From Blue Ridge	187,985.26	182,112.64
00-140137	Due From Camp Hill	9,933.95	44,032.23
00-140138	Due From Gettysburg	0.00	46,621.15
00-140139	Due From East Mountain	0.00	47,759.47
00-140141	Due From Tunkhannock	1,327.77	0.00
00-140142	Due From Stroud	1,417.36	10,443.50
00-140143	Due From Scranton	21,985.68	0.00
00-140144	Due From West Shore	19,717.35	0.00
00-140145	Due From Perry Village	5,919.71	0.00
00-140146	Due From Susquehanna	8,805.79	0.00
00-140147	Due From Rose City	47,430.64	29,194.33
00-140148	Due From Fairlane	58,808.03	0.00
00-140149	Due From Forest City	44,185.00	0.00
00-140150	Due From Easton Holdings	0.00	29,612.34
00-140185	Due From Yorkview	2.52	73,458.92
00-140186	Due From Hanover	0.00	57,755.34
00-140187	Due From Neffsville	3,969.66	74,660.05
00-140190	Due From Athens	77,766.60	0.00
00-140325	Due From Neptune	24,302.04	0.00
00-140426	Due From Waterbury	0.00	49,756.87
00-140527	Due From Westfield	2,108.19	3,659.31
00-140629	Due From Hamilton	0.00	7,543.86
00-140652	Due From Cherry Hill	66,894.00	11,865.19
00-140855	Due From Southern Vermont	0.00	3,341.15
00-140858	Due From Springfield	0.00	9,606.90
00-140859	Due From Queens City	0.00	48,644.26
00-141053	Due From Shady Nook	27,615.96	0.00
00-141063	Due From Chesterton Management Co	0.00	4,032.74
00-141065	Due From Colonial Management Co	270.92	14,608.90
00-141066	Due From Kendallville Management Co	8,522.37	3,562.65
00-141067	Due From Oak Village Management Co	2,850.92	0.00
00-141068	Due From River Terrace Management Co	0.00	5,020.40

00-141071	Due From Woodland Management Co	2,466.90	0.00	
00-141072	Due From Yorktown Management Co	0.00	14,075.86	
00-141091	Due From Guerin Woods Managment Co	13,789.41	0.00	
00-141092	Due From Manderley Management Co	20,261.98	0.00	
00-141131	Due From Mt Carmel PC	1,921.53	0.00	
00-141132	Due From Shenandoah PC	785.74	0.00	
00-141146	Due From Susquehanna ILF	8,577.24	7,017.79	
00-141149	Due From Forest City PCU	57,209.40	39,915.85	
00-141154	Due From The Pearl	0.00	3,237.72	
00-141188	Due From Neffsville Terrace ILF	128.06	14,068.52	
00-143153	Due From Shady Nook Management Co	138,479.68	155,841.97	
00-143160	Due From River Bend	360,756.41	65,680.46	
00-260134	Due To Mansion	0.00	(9,180.29)	
00-260138	Due To Gettysburg	(5,143.37)	0.00	
00-260139	Due To East Mountain	(17,248.24)	0.00	
00-260140	Due To Wyoming Valley	(17,043.38)	(74,633.01)	
00-260141	Due To Tunkhannock	0.00	(44,929.62)	
00-260146	Due To Susquehanna	0.00	(20,264.15)	
00-260147	Due To Rose City	(40,843.06)	0.00	
00-260148	Due To Fairlane	0.00	(998.51)	
00-260150	Due To Easton Holdings	(590.00)	0.00	
00-260325	Due To Neptune	(24,302.04)	(24,302.04)	
00-260652	Due To Cherry Hill	(2,880.02)	0.00	
00-260832	Due To Barre Gardens	(8,726.44)	(27,822.32)	
00-261053	Due To Shady Nook	(150,457.90)	(161,916.50)	
00-261154	Due To The Pearl	(2,503.12)	0.00	
Subtotal : None		1,658,779.71	954,480.01	
Total [1180.0]	A/R- Affiliates/Related Parties	1,658,779.71	954,480.01	
Group : [1310.0]	Other Current Assets			
Subgroup : None				
00-130100	Prepaid Expenses	10,883.42	11,631.02	
00-130120	Prepaid Insurance	78,742.36	(2,360.30)	
Subtotal : None		89,625.78	9,270.72	
Total [1310.0]	Other Current Assets	89,625.78	9,270.72	
Group : [1611.1]	Building Improvements Cost			
Subgroup : None				
00-160130	PPE Building Improvement	66,704.81	66,704.81	
00-160140	PPE Leasehold Improvement	153,859.97	55,200.55	
Subtotal : None		220,564.78	121,905.36	
Total [1611.1]	Building Improvements Cost	220,564.78	121,905.36	98,659.42
Group : [1612.2]	A/D- Building Improvements			
Subgroup : None				
00-161130	Accum Depr Building Improvemen	(35,520.05)	(28,309.33)	
00-161140	Accum Depr Leasehold Improveme	(9,036.75)	(1,356.93)	
Subtotal : None		(44,556.80)	(29,666.26)	
Total [1612.2]	A/D- Building Improvements	(44,556.80)	(29,666.26)	(14,890.54)
Group : [1651.1]	Equipment Costs			
Subgroup : None				
00-160150	PPE Fixed Equipment	292,190.34	292,190.34	
00-160155	PPE Furniture & Fixtures	378,907.00	316,607.00	
00-160160	PPE Moveable Equipment	97,818.99	96,035.05	
Subtotal : None		768,916.33	704,832.39	
Total [1651.1]	Equipment Costs	768,916.33	704,832.39	64,083.94
Group : [1652.2]	A/D-Equipment			
Subgroup : None				
00-161150	Accum Depr Fixed Equipment	(267,651.65)	(252,592.32)	
00-161155	Accum Depr Furniture & Fixture	(257,557.88)	(214,893.27)	
00-161160	Accum Depr Moveable Equipment	(83,478.78)	(72,470.31)	
Subtotal : None		(608,688.31)	(539,955.90)	
Total [1652.2]	A/D-Equipment	(608,688.31)	(539,955.90)	(68,732.41)

Group : [1966.0]	Non-Current Assets Whose Use is Restricted		
Subgroup : None			
00-107030	Cash-Security Deposits/Entrance Fees	893.82	27,916.66
00-112102	ACH Clearing	600.00	10,305.16
00-160170	PPE CIP	0.00	105,121.42
Subtotal : None		1,493.82	143,343.24
Total [1966.0]	Non-Current Assets Whose Use is Restricted	1,493.82	143,343.24
Group : [1985.0]	Other		
Subgroup : None			
00-190100	Goodwill	67,826.00	67,826.00
Subtotal : None		67,826.00	67,826.00
Total [1985.0]	Other	67,826.00	67,826.00
Group : [2020.0]	A/P-Trade		
Subgroup : None			
00-200100	Accounts Payable	(235,576.81)	(168,447.10)
Subtotal : None		(235,576.81)	(168,447.10)
Total [2020.0]	A/P-Trade	(235,576.81)	(168,447.10)
Group : [2030.0]	A/P-Accrued Expenses		
Subgroup : None			
00-205120	Accrued Expenses	(835,253.92)	(703,832.69)
Subtotal : None		(835,253.92)	(703,832.69)
Total [2030.0]	A/P-Accrued Expenses	(835,253.92)	(703,832.69)
Group : [2190.0]	Accued Salaries		
Subgroup : None			
00-210100	Accrued Payroll	0.00	(93,106.77)
Subtotal : None		0.00	(93,106.77)
Total [2190.0]	Accued Salaries	0.00	(93,106.77)
Group : [2200.0]	Accrued Payroll Taxes Withheld		
Subgroup : None			
00-210110	Accrued Payroll Taxes	0.00	(3,337.10)
Subtotal : None		0.00	(3,337.10)
Total [2200.0]	Accrued Payroll Taxes Withheld	0.00	(3,337.10)
Group : [2220.0]	Other Payroll Liabilities		
Subgroup : None			
00-210130	Accrued Benefits	(74,077.00)	(74,077.00)
00-215110	P/R Withholding-RetirementPlan	(2,073.68)	(1,178.54)
Subtotal : None		(76,150.68)	(75,255.54)
Total [2220.0]	Other Payroll Liabilities	(76,150.68)	(75,255.54)
Group : [2230.0]	Other Current Liabilities		
Subgroup : None			
00-270007	Deferred Revenue	0.00	(464,250.00)
Subtotal : None		0.00	(464,250.00)
Total [2230.0]	Other Current Liabilities	0.00	(464,250.00)
Group : [2330.0]	Due to Affiliates/Related Parties		
Subgroup : None			
00-260085	Due To Lititz Holdings	(376,680.46)	(600,158.94)
00-260089	Due To MHPK I	(25,781.88)	(5,781.88)
00-260110	Due To Millville	0.00	(10,636.63)
00-260112	Due To Orangeville	(1,304.32)	(55,384.84)
00-260115	Due To Memory Care Easton	0.00	(41,942.69)
00-260117	Due To Campeltown	(0.90)	(0.90)
00-260130	Due To Greenwood	(5,853.36)	0.00
00-260132	Due To Shenandoah	(3,198.46)	0.00
00-260143	Due To Scranton	0.00	(49,652.89)
00-260144	Due To West Shore	0.00	(46,998.93)

00-260145	Due To Perry Village	0.00	(21,914.66)
00-260149	Due To Forest City	(59,201.57)	(91,644.53)
00-260186	Due To Hanover	(36,840.33)	0.00
00-260629	Due To Hamilton	(2,742.88)	0.00
00-260855	Due To Southern Vermont	(25,643.21)	0.00
00-260856	Due To Berlin	(23,102.23)	(1,931.79)
00-260857	Due To North East Vermont	(18,669.97)	(8,207.49)
00-260858	Due To Springfield	(23,187.10)	0.00
00-260859	Due To Queens City	(36,486.05)	0.00
00-261060	Due To River Bend Management Co	(421,990.29)	(58,500.00)
00-261062	Due To Cathedral Management Co	(39,734.00)	(13,085.75)
00-261063	Due To Chesterton Management Co	(49,110.96)	0.00
00-261064	Due To Cloverleaf Management Co	(39,400.36)	(464.45)
00-261065	Due To Colonial Management Co	(14,241.97)	0.00
00-261066	Due To Kendallville Management Co	(4,177.80)	0.00
00-261067	Due To Oak Village Management Co	(7,319.29)	(6,911.69)
00-261068	Due To River Terrace Management Co	(9,891.20)	0.00
00-261069	Due To Silver Memories Management Co	(8,180.27)	(2,972.46)
00-261070	Due To Warsaw Management Co	(37,382.89)	(20,513.39)
00-261071	Due To Woodland Management Co	(47,754.03)	(5,776.26)
00-261072	Due To Yorktown Management Co	(39,009.06)	0.00
00-261091	Due To Guerin Woods Management Co	(4,976.90)	0.00
00-261105	Due To Stevens PC	(278,676.80)	(287,892.24)
00-261117	Due To Campbelltown PC	0.90	0.90
00-261136	Due To Blue Ridge PC	(181,592.05)	(193,674.06)
00-263153	Due To Shady Nook Management Co	(1,640.40)	0.00
Subtotal : None		(1,823,770.09)	(1,524,045.57)
Total [2330.0]		(1,823,770.09)	(1,524,045.57)

Group : [2520.0]		Capital	
Subgroup : None			
00-400115	Member Capital	380,162.00	255,162.00
00-400120	Retained Earnings	1,334,604.52	2,854,381.52
Subtotal : None		1,714,766.52	3,109,543.52
Total [2520.0]		1,714,766.52	3,109,543.52

124,998.52

Group : [3630.0]		Nursing Facility Income	
Subgroup : None			
00-540139	Other Resident Revenue	(464,250.00)	0.00
00-540145	Management Fees	(9,566,342.27)	(9,615,094.04)
Subtotal : None		(10,030,592.27)	(9,615,094.04)
Total [3630.0]		(10,030,592.27)	(9,615,094.04)

Group : [3650.0]		Other Income	
Subgroup : None			
00-540120	Contributions/Donations	0.00	(9,000.00)
Subtotal : None		0.00	(9,000.00)
Total [3650.0]		0.00	(9,000.00)

Group : [3650.4]		Administrative & General Recoverable Income	
Subgroup : None			
00-540137	Vendor Refunds	(60,939.15)	(73,232.45)
Subtotal : None		(60,939.15)	(73,232.45)
Total [3650.4]		(60,939.15)	(73,232.45)

Group : [9317.1]		Clerical, Bookkeeping & Other Admin Salaries	
Subgroup : None			
44-600129	Productive-Clerical Sta	5,450,496.64	4,953,640.13
44-600229	Overtime-Clerical Staff	252.38	151.43
44-600329	Non Productive-Clerical	62,853.90	150,696.54
Subtotal : None		5,513,602.92	5,104,488.10
Total [9317.1]		5,513,602.92	5,104,488.10

Group : [9379.5]		Other Admin & General	
Subgroup : None			

32-610105	Ancillary-Supplies-Dept Specific	0.00	271,557.00	
44-606100	Recruiting	1,150,480.77	858,510.79	
44-606110	Pre-Employment Testing	0.00	15.00	426,690.42
44-607120	Admin-Training/Inservices	0.00	2,500.00	
44-608110	Travel Allowance	370,396.56	346,791.01	
44-608120	Car Lease	51,481.14	44,090.83	
44-610100	Supplies-Office	20,698.63	14,713.91	
44-610105	Supplies-Dept Specific	(11,005.72)	(23,379.83)	
44-610110	Supplies-Minor Equipment	8,796.06	6,699.83	
44-610120	Postage	18,137.92	14,101.40	
44-610130	Telephone	24,638.78	27,751.16	
44-610135	Cable TV/Internet	3,720.43	1,702.08	
44-610140	Payroll Services	6,125.85	5,694.93	
44-610150	Accounting/Auditing	1,656.97	2,482.29	
44-610170	Bank Service Charges	450.79	25.10	
44-610180	Books/Dues/Subs/Meetings	1,270.00	2,110.00	
44-610190	Insurance-Business	29,241.41	(2,684.13)	
44-610210	Computer Maintenance	89,180.17	57,082.98	
44-610220	Licenses&Certification	108,967.16	84,225.70	
44-610230	Fines/Penalties/Settlements	541.67	1,702.99	
44-650100	Purchased Services	95,040.92	43,386.35	
44-650160	Consulting Fees	485,147.64	471,421.38	
99-720010	Other	1,271.05	800.00	
99-730110	Taxes-Other	3,000.00	(5,536.77)	
Subtotal : None		2,459,238.20	2,225,764.00	
Total [9379.5]	Other Admin & General	2,459,238.20	2,225,764.00	
Group : [9392.0]	Maintenance & Other Property Expense			
Subgroup : None				
40-640140	Maintenance-Trash Removal	0.00	600.00	
42-640100	Utilities-Electricity	0.00	4,163.04	
44-640100	Electricity	560.33	0.00	
44-640140	Trash Removal	(50.00)	0.00	
99-700100	Rent	88,730.16	32,596.77	
Subtotal : None		89,240.49	37,359.81	
Total [9392.0]	Maintenance & Other Property Expense	89,240.49	37,359.81	
Group : [9935.2]	Non-Allowable Admin & Genral Expenses			
Subgroup : None				
44-610160	Legal	126,136.30	43,485.14	
44-610165	AR Attorney Fees	10,077.50	20,071.25	
44-610260	Marketing/Advertising	19,242.52	14,749.36	
Subtotal : None		155,456.32	78,305.75	
Total [9935.2]	Non-Allowable Admin & Genral Expenses	155,456.32	78,305.75	
Group : [CLA-4412]	Payroll Taxes			
Subgroup : None				
44-601100	Payroll Taxes	286,659.15	267,060.94	
Subtotal : None		286,659.15	267,060.94	
Total [CLA-4412]	Payroll Taxes	286,659.15	267,060.94	
Group : [CLA-4424]	Workers Compensation			
Subgroup : None				
44-602100	Workers Comp	1,809.99	2,815.33	
Subtotal : None		1,809.99	2,815.33	
Total [CLA-4424]	Workers Compensation	1,809.99	2,815.33	
Group : [CLA-4427]	Health/Life Insurance			
Subgroup : None				
44-603100	Health Insurance	410,670.94	332,057.43	
44-603110	Life Insurance	58,123.96	14,116.86	
Subtotal : None		468,794.90	346,174.29	
Total [CLA-4427]	Health/Life Insurance	468,794.90	346,174.29	
Group : [CLA-4439]	Benefits Other			

Subgroup : None			
44-605100	Employee Relations	25,140.75	29,611.68
Subtotal : None		25,140.75	29,611.68
Total [CLA-4439]		25,140.75	29,611.68
Group : [9388.8]			
Subgroup : None			
99-710100	Depreciation	90,983.22	74,332.81
Subtotal : None		90,983.22	74,332.81
Total [9388.8]		90,983.22	74,332.81
Group : [9380.0]			
Subgroup : None			
99-730120	Other-Taxes-Real Estate	0.00	2,398.40
Subtotal : None		0.00	2,398.40
Total [9380.0]		0.00	2,398.40
Group : [9380.5]			
Subgroup : None			
44-610195	Insurance Property	966.94	322.90
Subtotal : None		966.94	322.90
Total [9380.5]		966.94	322.90
Group : [9382.1]			
Subgroup : None			
44-610240	Equipment Rental	8,900.94	8,915.48
Subtotal : None		8,900.94	8,915.48
Total [9382.1]		8,900.94	8,915.48
NET (INCOME) LOSS		0.00	0.00
Sum of Account Groups		0.00	0.00

Tickmarks

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