

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

Account	Description	PP-1	FS	JE Ref #	CAIDJE	CAID
		12/31/2021	12/31/2022			12/31/2022
<b>Group : [1]</b>	<b>Balance Sheet</b>					
<b>Subgroup : None</b>						
00-100010	Cash-PHG-Operating	7,472.69	89,761.30		0.00	89,761.30
00-107005	Cash-Petty Cash	3,000.00	3,000.00		0.00	3,000.00
00-107030	Cash-Security Deposits/Entrance Fees	27,916.66	893.82		0.00	893.82
00-112100	Other Receivable	0.00	(0.03)		0.00	(0.03)
00-112102	ACH Clearing	10,305.16	600.00		0.00	600.00
00-130100	Prepaid Expenses	11,631.02	10,883.42		0.00	10,883.42
00-130120	Prepaid Insurance	(2,360.30)	78,742.36		0.00	78,742.36
00-140090	Due From MHPK II	5,781.88	5,781.88		0.00	5,781.88
00-140091	Due From Summation	11.70	3,984.00		0.00	3,984.00
00-140105	Due From Stevens	214,928.74	325,538.76		0.00	325,538.76
00-140106	Due From Easton	25,687.17	125,762.33		0.00	125,762.33
00-140110	Due From Millville	0.00	89,824.52		0.00	89,824.52
00-140112	Due From Orangeville	0.00	46,761.11		0.00	46,761.11
00-140115	Due From Memory Care Easton	0.00	76,922.70		0.00	76,922.70
00-140131	Due From Mount Carmel	0.00	4,066.29		0.00	4,066.29
00-140134	Due From Mansion	0.00	5,086.15		0.00	5,086.15
00-140135	Due From York Terrace	14,986.59	18,593.47		0.00	18,593.47
00-140136	Due From Blue Ridge	182,112.64	187,985.26		0.00	187,985.26
00-140137	Due From Camp Hill	44,032.23	9,933.95		0.00	9,933.95
00-140138	Due From Gettysburg	46,621.15	0.00		0.00	0.00
00-140139	Due From East Mountain	47,759.47	0.00		0.00	0.00
00-140141	Due From Tunkhannock	0.00	1,327.77		0.00	1,327.77
00-140142	Due From Stroud	10,443.50	1,417.36		0.00	1,417.36
00-140143	Due From Scranton	0.00	21,985.68		0.00	21,985.68
00-140144	Due From West Shore	0.00	19,717.35		0.00	19,717.35
00-140145	Due From Perry Village	0.00	5,919.71		0.00	5,919.71
00-140146	Due From Susquehanna	0.00	8,805.79		0.00	8,805.79
00-140147	Due From Rose City	29,194.33	47,430.64		0.00	47,430.64
00-140148	Due From Fairlane	0.00	58,808.03		0.00	58,808.03
00-140149	Due From Forest City	0.00	44,185.00		0.00	44,185.00
00-140150	Due From Easton Holdings	29,612.34	0.00		0.00	0.00
00-140185	Due From Yorkview	73,458.92	2.52		0.00	2.52
00-140186	Due From Hanover	57,755.34	0.00		0.00	0.00
00-140187	Due From Neffsville	74,660.05	3,969.66		0.00	3,969.66
00-140190	Due From Athens	0.00	77,766.60		0.00	77,766.60
00-140325	Due From Neptune	0.00	24,302.04		0.00	24,302.04
00-140426	Due From Waterbury	49,756.87	0.00		0.00	0.00
00-140527	Due From Westfield	3,659.31	2,108.19		0.00	2,108.19
00-140629	Due From Hamilton	7,543.86	0.00		0.00	0.00
00-140652	Due From Cherry Hill	11,865.19	66,894.00		0.00	66,894.00
00-140855	Due From Southern Vermont	3,341.15	0.00		0.00	0.00
00-140858	Due From Springfield	9,606.90	0.00		0.00	0.00
00-140859	Due From Queens City	48,644.26	0.00		0.00	0.00
00-141053	Due From Shady Nook	0.00	27,615.96		0.00	27,615.96
00-141063	Due From Chesterton Management Co	4,032.74	0.00		0.00	0.00
00-141065	Due From Colonial Management Co	14,608.90	270.92		0.00	270.92
00-141066	Due From Kendallville Management Co	3,562.65	8,522.37		0.00	8,522.37
00-141067	Due From Oak Village Management Co	0.00	2,850.92		0.00	2,850.92
00-141068	Due From River Terrace Management Co	5,020.40	0.00		0.00	0.00
00-141071	Due From Woodland Management Co	0.00	2,466.90		0.00	2,466.90
00-141072	Due From Yorktown Management Co	14,075.86	0.00		0.00	0.00
00-141091	Due From Guerin Woods Managment Co	0.00	13,789.41		0.00	13,789.41
00-141092	Due From Manderley Management Co	0.00	20,261.98		0.00	20,261.98
00-141131	Due From Mt Carmel PC	0.00	1,921.53		0.00	1,921.53
00-141132	Due From Shenandoah PC	0.00	785.74		0.00	785.74
00-141146	Due From Susquehanna ILF	7,017.79	8,577.24		0.00	8,577.24
00-141149	Due From Forest City PCU	39,915.85	57,209.40		0.00	57,209.40
00-141154	Due From The Pearl	3,237.72	0.00		0.00	0.00
00-141188	Due From Neffsville Terrace ILF	14,068.52	128.06		0.00	128.06
00-143153	Due From Shady Nook Management Co	155,841.97	138,479.68		0.00	138,479.68
00-143160	Due From River Bend	65,680.46	360,756.41		0.00	360,756.41
00-160130	PPE Building Improvement	66,704.81	66,704.81		0.00	66,704.81
00-160140	PPE Leasehold Improvement	55,200.55	153,859.97		0.00	153,859.97
00-160150	PPE Fixed Equipment	292,190.34	292,190.34		0.00	292,190.34
00-160155	PPE Furniture & Fixtures	316,607.00	378,907.00		0.00	378,907.00
00-160160	PPE Moveable Equipment	96,035.05	97,818.99		0.00	97,818.99
00-160170	PPE CIP	105,121.42	0.00		0.00	0.00
00-161130	Accum Depr Building Improvemen	(28,309.33)	(35,520.05)		0.00	(35,520.05)
00-161140	Accum Depr Leasehold Improve	(1,356.93)	(9,036.75)		0.00	(9,036.75)

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Trial Balance: **T-01 - Master TB**  
Workpaper: **T:01 - MGT CR TB Report**

Account	Description	PP-1	FS	JE Ref #	CAIDJE	CAID
		12/31/2021	12/31/2022			12/31/2022
00-161150	Accum Depr Fixed Equipment	(252,592.32)	(267,651.65)		0.00	(267,651.65)
00-161155	Accum Depr Furniture & Fixture	(214,893.27)	(257,557.88)		0.00	(257,557.88)
00-161160	Accum Depr Moveable Equipment	(72,470.31)	(83,478.78)		0.00	(83,478.78)
00-190100	Goodwill	67,826.00	67,826.00		0.00	67,826.00
00-200100	Accounts Payable	(168,447.10)	(235,576.81)		0.00	(235,576.81)
00-205120	Accrued Expenses	(703,832.69)	(835,253.92)		0.00	(835,253.92)
00-210100	Accrued Payroll	(93,106.77)	0.00		0.00	0.00
00-210110	Accrued Payroll Taxes	(3,337.10)	0.00		0.00	0.00
00-210130	Accrued Benefits	(74,077.00)	(74,077.00)		0.00	(74,077.00)
00-215110	P/R Withholding-RetirementPlan	(1,178.54)	(2,073.68)		0.00	(2,073.68)
00-260085	Due To Lititz Holdings	(600,158.94)	(376,680.46)		0.00	(376,680.46)
00-260089	Due To MHPK I	(5,781.88)	(25,781.88)		0.00	(25,781.88)
00-260110	Due To Millville	(10,636.63)	0.00		0.00	0.00
00-260112	Due To Orangeville	(55,384.84)	(1,304.32)		0.00	(1,304.32)
00-260115	Due To Memory Care Easton	(41,942.69)	0.00		0.00	0.00
00-260117	Due To Campeltown	(0.90)	(0.90)		0.00	(0.90)
00-260130	Due To Greenwood	0.00	(5,853.36)		0.00	(5,853.36)
00-260132	Due To Shenandoah	0.00	(3,198.46)		0.00	(3,198.46)
00-260134	Due To Mansion	(9,180.29)	0.00		0.00	0.00
00-260138	Due To Gettysburg	0.00	(5,143.37)		0.00	(5,143.37)
00-260139	Due To East Mountain	0.00	(17,248.24)		0.00	(17,248.24)
00-260140	Due To Wyoming Valley	(74,633.01)	(17,043.38)		0.00	(17,043.38)
00-260141	Due To Tunkhannock	(44,929.62)	0.00		0.00	0.00
00-260143	Due To Scranton	(49,652.89)	0.00		0.00	0.00
00-260144	Due To West Shore	(46,998.93)	0.00		0.00	0.00
00-260145	Due To Perry Village	(21,914.66)	0.00		0.00	0.00
00-260146	Due To Susquehanna	(20,264.15)	0.00		0.00	0.00
00-260147	Due To Rose City	0.00	(40,843.06)		0.00	(40,843.06)
00-260148	Due To Fairlane	(998.51)	0.00		0.00	0.00
00-260149	Due To Forest City	(91,644.53)	(59,201.57)		0.00	(59,201.57)
00-260150	Due To Easton Holdings	0.00	(590.00)		0.00	(590.00)
00-260186	Due To Hanover	0.00	(36,840.33)		0.00	(36,840.33)
00-260325	Due To Neptune	(24,302.04)	(24,302.04)		0.00	(24,302.04)
00-260629	Due To Hamilton	0.00	(2,742.88)		0.00	(2,742.88)
00-260652	Due To Cherry Hill	0.00	(2,880.02)		0.00	(2,880.02)
00-260832	Due To Barre Gardens	(27,822.32)	(8,726.44)		0.00	(8,726.44)
00-260855	Due To Southern Vermont	0.00	(25,643.21)		0.00	(25,643.21)
00-260856	Due To Berlin	(1,931.79)	(23,102.23)		0.00	(23,102.23)
00-260857	Due To North East Vermont	(8,207.49)	(18,669.97)		0.00	(18,669.97)
00-260858	Due To Springfield	0.00	(23,187.10)		0.00	(23,187.10)
00-260859	Due To Queens City	0.00	(36,486.05)		0.00	(36,486.05)
00-261053	Due To Shady Nook	(161,916.50)	(150,457.90)		0.00	(150,457.90)
00-261060	Due To River Bend Management Co	(58,500.00)	(421,990.29)		0.00	(421,990.29)
00-261062	Due To Cathedral Management Co	(13,085.75)	(39,734.00)		0.00	(39,734.00)
00-261063	Due To Chesterton Management Co	0.00	(49,110.96)		0.00	(49,110.96)
00-261064	Due To Cloverleaf Management Co	(464.45)	(39,400.36)		0.00	(39,400.36)
00-261065	Due To Colonial Management Co	0.00	(14,241.97)		0.00	(14,241.97)
00-261066	Due To Kendallville Management Co	0.00	(4,177.80)		0.00	(4,177.80)
00-261067	Due To Oak Village Management Co	(6,911.69)	(7,319.29)		0.00	(7,319.29)
00-261068	Due To River Terrace Management Co	0.00	(9,891.20)		0.00	(9,891.20)
00-261069	Due To Silver Memories Management Co	(2,972.46)	(8,180.27)		0.00	(8,180.27)
00-261070	Due To Warsaw Management Co	(20,513.39)	(37,382.89)		0.00	(37,382.89)
00-261071	Due To Woodland Management Co	(5,776.26)	(47,754.03)		0.00	(47,754.03)
00-261072	Due To Yorktown Management Co	0.00	(39,009.06)		0.00	(39,009.06)
00-261091	Due To Guerin Woods Management Co	0.00	(4,976.90)		0.00	(4,976.90)
00-261105	Due To Stevens PC	(287,892.24)	(278,676.80)		0.00	(278,676.80)
00-261117	Due To Campbeltown PC	0.90	0.90		0.00	0.90
00-261136	Due To Blue Ridge PC	(193,674.06)	(181,592.05)		0.00	(181,592.05)
00-261154	Due To The Pearl	0.00	(2,503.12)		0.00	(2,503.12)
00-263153	Due To Shady Nook Management Co	0.00	(1,640.40)		0.00	(1,640.40)
00-270007	Deferred Revenue	(464,250.00)	0.00		0.00	0.00
00-400115	Member Capital	255,162.00	380,162.00		0.00	380,162.00
00-400120	Retained Earnings	2,854,381.52	1,334,604.52		0.00	1,334,604.52
00-540120	Contributions/Donations	(9,000.00)	0.00		0.00	0.00
00-540137	Vendor Refunds	(73,232.45)	(60,939.15)		0.00	(60,939.15)
<b>Subtotal : None</b>		<b>1,437,544.55</b>	<b>929,798.45</b>		<b>0.00</b>	<b>929,798.45</b>
<b>Total [1] Balance Sheet</b>		<b>1,437,544.55</b>	<b>929,798.45</b>		<b>0.00</b>	<b>929,798.45</b>

**Group : [2] Income Statement**

**Subgroup : None**

00-540139	Other Resident Revenue	0.00	(464,250.00)		0.00	(464,250.00)
00-540145	Management Fees	(9,615,094.04)	(9,566,342.27)		0.00	(9,566,342.27)

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		12/31/2021	12/31/2022			12/31/2022
32-610105	Ancillary-Supplies-Dept Specific	271,557.00	0.00		0.00	0.00
40-640140	Maintenance-Trash Removal	600.00	0.00		0.00	0.00
42-640100	Utilities-Electricity	4,163.04	0.00		0.00	0.00
44-600129	Productive-Clerical Sta	4,953,640.13	5,450,496.64		0.00	5,450,496.64
44-600229	Overtime-Clerical Staff	151.43	252.38		0.00	252.38
44-600329	Non Productive-Clerical	150,696.54	62,853.90		0.00	62,853.90
44-601100	Payroll Taxes	267,060.94	286,659.15		0.00	286,659.15
44-602100	Workers Comp	2,815.33	1,809.99		0.00	1,809.99
44-603100	Health Insurance	332,057.43	410,670.94		0.00	410,670.94
44-603110	Life Insurance	14,116.86	58,123.96		0.00	58,123.96
44-605100	Employee Relations	29,611.68	25,140.75		0.00	25,140.75
44-606100	Recruiting	858,510.79	1,150,480.77		0.00	1,150,480.77
44-606110	Pre-Employment Testing	15.00	0.00		0.00	0.00
44-607120	Admin-Training/Inservices	2,500.00	0.00		0.00	0.00
44-608110	Travel Allowance	346,791.01	370,396.56		0.00	370,396.56
44-608120	Car Lease	44,090.83	51,481.14		0.00	51,481.14
44-610100	Supplies-Office	14,713.91	20,698.63		0.00	20,698.63
44-610105	Supplies-Dept Specific	(23,379.83)	(11,005.72)		0.00	(11,005.72)
44-610110	Supplies-Minor Equipment	6,699.83	8,796.06		0.00	8,796.06
44-610120	Postage	14,101.40	18,137.92		0.00	18,137.92
44-610130	Telephone	27,751.16	24,638.78		0.00	24,638.78
44-610135	Cable TV/Internet	1,702.08	3,720.43		0.00	3,720.43
44-610140	Payroll Services	5,694.93	6,125.85		0.00	6,125.85
44-610150	Accounting/Auditing	2,482.29	1,656.97		0.00	1,656.97
44-610160	Legal	43,485.14	126,136.30		0.00	126,136.30
44-610165	AR Attorney Fees	20,071.25	10,077.50		0.00	10,077.50
44-610170	Bank Service Charges	25.10	450.79		0.00	450.79
44-610180	Books/Dues/Subs/Meetings	2,110.00	1,270.00		0.00	1,270.00
44-610190	Insurance-Business	(2,684.13)	29,241.41		0.00	29,241.41
44-610195	Insurance Property	322.90	966.94		0.00	966.94
44-610210	Computer Maintenance	57,082.98	89,180.17		0.00	89,180.17
44-610220	Licenses&Certification	84,225.70	108,967.16		0.00	108,967.16
44-610230	Fines/Penalties/Settlements	1,702.99	541.67		0.00	541.67
44-610240	Equipment Rental	8,915.48	8,900.94		0.00	8,900.94
44-610260	Marketing/Advertising	14,749.36	19,242.52		0.00	19,242.52
44-640100	Electricity	0.00	560.33		0.00	560.33
44-640140	Trash Removal	0.00	(50.00)		0.00	(50.00)
44-650100	Purchased Services	43,386.35	95,040.92		0.00	95,040.92
44-650160	Consulting Fees	471,421.38	485,147.64		0.00	485,147.64
99-700100	Rent	32,596.77	88,730.16		0.00	88,730.16
99-710100	Depreciation	74,332.81	90,983.22		0.00	90,983.22
99-720010	Other	800.00	1,271.05		0.00	1,271.05
99-730110	Taxes-Other	(5,536.77)	3,000.00		0.00	3,000.00
99-730120	Other-Taxes-Real Estate	2,398.40	0.00		0.00	0.00
<b>Subtotal : None</b>		<b>(1,437,544.55)</b>	<b>(929,798.45)</b>		<b>0.00</b>	<b>(929,798.45)</b>
<b>Total [2] Income Statement</b>		<b>(1,437,544.55)</b>	<b>(929,798.45)</b>		<b>0.00</b>	<b>(929,798.45)</b>

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