

Client: **A171023 - Westfield Gardens Nursing & Rehab LLC**
Engagement: **MD 2023 - Priorty Healthcare Management**
Period Ending: **12/31/2023**
Trial Balance: **T-01 - Master TB**
Workpaper: **T:02 - MGT CR Groupings Report**

Account	Description	CAID 12/31/2023	PP-1 12/31/2022
Group : [1025.0]	Cash & Equiviliant		
Subgroup : None			
00-100010	Cash-PHG-Operating	15,371.00	0.00
00-102615	Cash-PHG-Operating	2,966.00	0.00
00-107005	Cash-Petty Cash	3,000.00	3,000.00
Subtotal : None		21,337.00	3,000.00
Total [1025.0]	Cash & Equiviliant	21,337.00	3,000.00
Group : [1183.0]	Other Accounts Receivable		
Subgroup : None			
00-112100	Other Receivable	373,144.00	(0.03)
Subtotal : None		373,144.00	(0.03)
Total [1183.0]	Other Accounts Receivable	373,144.00	(0.03)
Group : [1180.0]	A/R- Affiliates/Related Parties		
Subgroup : None			
00-140090	Due From MHPK II	5,782.00	5,781.88
00-140091	Due From Summation	4,128.00	3,984.00
00-140105	Due From Stevens	257,628.00	325,538.76
00-140106	Due From Easton	6,576.00	125,762.33
00-140110	Due From Millville	26,983.00	89,824.52
00-140112	Due From Orangeville	0.00	46,761.11
00-140115	Due From Memory Care Easton	0.00	76,922.70
00-140131	Due From Mount Carmel	7,624.00	4,066.29
00-140132	Due From Shenandoah	15,039.00	0.00
00-140134	Due From Mansion	3,640.00	5,086.15
00-140135	Due From York Terrace	12,724.00	18,593.47
00-140136	Due From Blue Ridge	148,459.00	187,985.26
00-140137	Due From Camp Hill	0.00	9,933.95
00-140141	Due From Tunkhannock	0.00	1,327.77
00-140142	Due From Stroud	0.00	1,417.36
00-140143	Due From Scranton	0.00	21,985.68
00-140144	Due From West Shore	0.00	19,717.35
00-140145	Due From Perry Village	0.00	5,919.71
00-140146	Due From Susquehanna	0.00	8,805.79
00-140147	Due From Rose City	26,272.00	47,430.64
00-140148	Due From Fairlane	0.00	58,808.03
00-140149	Due From Forest City	0.00	44,185.00
00-140185	Due From Yorkview	0.00	2.52
00-140187	Due From Neffsville	0.00	3,969.66
00-140190	Due From Athens	0.00	77,766.60
00-140325	Due From Neptune	24,302.00	24,302.04
00-140527	Due From Westfield	0.00	2,108.19
00-140652	Due From Cherry Hill	0.00	66,894.00
00-140856	Due From Berlin	1,517.00	0.00
00-140857	Due From North East Vermont	20,879.00	0.00
00-141053	Due From Shady Nook	0.00	27,615.96
00-141065	Due From Colonial Management Co	0.00	270.92
00-141066	Due From Kendallville Management Co	0.00	8,522.37
00-141067	Due From Oak Village Management Co	0.00	2,850.92
00-141069	Due From Silver Memories Management Co	3,349.00	0.00
00-141071	Due From Woodland Management Co	0.00	2,466.90
00-141091	Due From Guerin Woods Managment Co	0.00	13,789.41
00-141092	Due From Manderley Management Co	152,346.00	20,261.98
00-141131	Due From Mt Carmel PC	10,655.00	1,921.53
00-141132	Due From Shenandoah PC	4,447.00	785.74
00-141146	Due From Susquehanna ILF	9,926.00	8,577.24

00-141149	Due From Forest City PCU	71,078.00	57,209.40	
00-141188	Due From Neffsville Terrace ILF	0.00	128.06	
00-143153	Due From Shady Nook Management Co	109,051.00	138,479.68	
00-143160	Due From River Bend	533,462.00	360,756.41	
00-260084	Due To Consolidated Midwest IN-Management Cc	(61,936.00)	0.00	
00-260086	Due To Hashtag Holdings	(129.00)	0.00	
00-260137	Due To Camp Hill	(10,151.00)	0.00	
00-260138	Due To Gettysburg	(33,095.00)	(5,143.37)	
00-260139	Due To East Mountain	(22,139.00)	(17,248.24)	
00-260140	Due To Wyoming Valley	(2,945.00)	(17,043.38)	
00-260141	Due To Tunkhannock	(82,319.00)	0.00	
00-260142	Due To Stroud	(8,724.00)	0.00	
00-260146	Due To Susquehanna	(62,613.00)	0.00	
00-260147	Due To Rose City	0.00	(40,843.06)	
00-260148	Due To Fairlane	(12,913.00)	0.00	
00-260150	Due To Easton Holdings	(590.00)	(590.00)	
00-260325	Due To Neptune	(24,302.00)	(24,302.04)	
00-260527	Due To Westfield	(18,704.00)	0.00	
00-260652	Due To Cherry Hill	(61,930.00)	(2,880.02)	
00-260832	Due To Barre Gardens	(32,851.00)	(8,726.44)	
00-261053	Due To Shady Nook	(164,744.00)	(150,457.90)	
00-261154	Due To The Pearl	(2,503.00)	(2,503.12)	
Subtotal : None		853,279.00	1,658,779.71	
Total [1180.0]	A/R- Affiliates/Related Parties	853,279.00	1,658,779.71	
Group : [1310.0]	Other Current Assets			
Subgroup : None				
00-130100	Prepaid Expenses	625.00	10,883.42	
00-130120	Prepaid Insurance	69,550.00	78,742.36	
Subtotal : None		70,175.00	89,625.78	
Total [1310.0]	Other Current Assets	70,175.00	89,625.78	
Group : [1611.1]	Building Improvements Cost			
Subgroup : None				
00-160130	PPE Building Improvement	66,705.00	66,704.81	
00-160140	PPE Leasehold Improvement	153,860.00	153,859.97	
Subtotal : None		220,565.00	220,564.78	
Total [1611.1]	Building Improvements Cost	220,565.00	220,564.78	0.22
Group : [1612.2]	A/D- Building Improvements			
Subgroup : None				
00-161130	Accum Depr Building Improvemen	(43,386.00)	(35,520.05)	
00-161140	Accum Depr Leasehold Improveme	(24,423.00)	(9,036.75)	
Subtotal : None		(67,809.00)	(44,556.80)	
Total [1612.2]	A/D- Building Improvements	(67,809.00)	(44,556.80)	(23,252.20)
Group : [1651.1]	Equipment Costs			
Subgroup : None				
00-160150	PPE Fixed Equipment	292,190.00	292,190.34	
00-160155	PPE Furniture & Fixtures	378,907.00	378,907.00	
00-160160	PPE Moveable Equipment	105,287.00	97,818.99	
Subtotal : None		776,384.00	768,916.33	
Total [1651.1]	Equipment Costs	776,384.00	768,916.33	7,467.67
Group : [1652.2]	A/D-Equipment			
Subgroup : None				
00-161150	Accum Depr Fixed Equipment	(284,080.00)	(267,651.65)	
00-161155	Accum Depr Furniture & Fixture	(306,367.00)	(257,557.88)	
00-161160	Accum Depr Moveable Equipment	(95,114.00)	(83,478.78)	
Subtotal : None		(685,561.00)	(608,688.31)	
Total [1652.2]	A/D-Equipment	(685,561.00)	(608,688.31)	(76,872.69)
Group : [1966.0]	Non-Current Assets Whose Use is Restricted			
Subgroup : None				
00-107030	Cash-Security Deposits/Entrance Fees	894.00	893.82	

00-112102	ACH Clearing	0.00	600.00
Subtotal : None		894.00	1,493.82
Total [1966.0]	Non-Current Assets Whose Use is Restricted	894.00	1,493.82
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	(238,705.00)	(235,576.81)
Subtotal : None		(238,705.00)	(235,576.81)
Total [2020.0]	A/P-Trade	(238,705.00)	(235,576.81)
Group : [2030.0]	A/P-Acrued Expenses		
Subgroup : None			
00-205120	Accrued Expenses	(842,757.00)	(835,253.92)
Subtotal : None		(842,757.00)	(835,253.92)
Total [2030.0]	A/P-Acrued Expenses	(842,757.00)	(835,253.92)
Group : [2190.0]	Accued Salaries		
Subgroup : None			
00-210100	Accrued Payroll	(18,290.00)	0.00
Subtotal : None		(18,290.00)	0.00
Total [2190.0]	Accued Salaries	(18,290.00)	0.00
Group : [2200.0]	Accrued Payroll Taxes Withheld		
Subgroup : None			
00-210110	Accrued Payroll Taxes	(1,890.00)	0.00
Subtotal : None		(1,890.00)	0.00
Total [2200.0]	Accrued Payroll Taxes Withheld	(1,890.00)	0.00
Group : [2220.0]	Other Payroll Liabilities		
Subgroup : None			
00-210130	Accrued Benefits	(74,077.00)	(74,077.00)
00-215110	P/R Withholding-RetirementPlan	(9,495.00)	(2,073.68)
Subtotal : None		(83,572.00)	(76,150.68)
Total [2220.0]	Other Payroll Liabilities	(83,572.00)	(76,150.68)
Group : [2330.0]	Due to Affiliates/Related Parties		
Subgroup : None			
00-260085	Due To Lititz Holdings	(376,680.00)	(376,680.46)
00-260089	Due To MHPK I	(50,782.00)	(25,781.88)
00-260112	Due To Orangeville	(10,638.00)	(1,304.32)
00-260115	Due To Memory Care Easton	(37,755.00)	0.00
00-260117	Due To Campeltown	(1.00)	(0.90)
00-260130	Due To Greenwood	(24,895.00)	(5,853.36)
00-260132	Due To Shenandoah	0.00	(3,198.46)
00-260143	Due To Scranton	(2,958.00)	0.00
00-260144	Due To West Shore	(57,921.00)	0.00
00-260145	Due To Perry Village	(16,582.00)	0.00
00-260149	Due To Forest City	(92,852.00)	(59,201.57)
00-260185	Due To Yorkview	(86,138.00)	0.00
00-260186	Due To Hanover	(22,839.00)	(36,840.33)
00-260187	Due To Neffsville	(77,905.00)	0.00
00-260190	Due To Athens	(23,048.00)	0.00
00-260629	Due To Hamilton	(2,408.00)	(2,742.88)
00-260855	Due To Southern Vermont	(25,643.00)	(25,643.21)
00-260856	Due To Southern Vermont	0.00	(23,102.23)
00-260857	Due To North East Vermont	0.00	(18,669.97)
00-260858	Due To Springfield	(1,018.00)	(23,187.10)
00-260859	Due To Queens City	(1,679.00)	(36,486.05)
00-261060	Due To River Bend Management Co	(545,611.00)	(421,990.29)

00-261062	Due To Cathedral Management Co	(12,423.00)	(39,734.00)
00-261063	Due To Chesterton Management Co	(27,807.00)	(49,110.96)
00-261064	Due To Cloverleaf Management Co	(30,126.00)	(39,400.36)
00-261065	Due To Colonial Management Co	(1,024.00)	(14,241.97)
00-261066	Due To Kendallville Management Co	(11,594.00)	(4,177.80)
00-261067	Due To Oak Village Management Co	(9,196.00)	(7,319.29)
00-261068	Due To River Terrace Management Co	(9,711.00)	(9,891.20)
00-261069	Due To River Terrace Management Co	0.00	(8,180.27)
00-261070	Due To Warsaw Management Co	(11,050.00)	(37,382.89)
00-261071	Due To Woodland Management Co	(27,944.00)	(47,754.03)
00-261072	Due To Yorktown Management Co	(22,838.00)	(39,009.06)
00-261091	Due To Guerin Woods Management Co	(13,047.00)	(4,976.90)
00-261105	Due To Stevens PC	(269,554.00)	(278,676.80)
00-261117	Due To Campbelltown PC	1.00	0.90
00-261136	Due To Blue Ridge PC	(173,798.00)	(181,592.05)
00-261188	Due To Neffsville Terrace ILF	(5,632.00)	0.00
00-263153	Due To Neffsville Terrace ILF	0.00	(1,640.40)
00-263192	Due To Manderley	(155,912.00)	0.00
Subtotal : None		(2,239,008.00)	(1,823,770.09)
Total [2330.0]	Due to Affiliates/Related Parties	(2,239,008.00)	(1,823,770.09)

Group : [2520.0]	Capital		
Subgroup : None			
00-400115	Member Capital	380,162.00	380,162.00
00-400120	Retained Earnings	343,867.00	1,334,604.52
00-99999	ROUNDING	(5.00)	0.00
Subtotal : None		724,024.00	1,714,766.52
Total [2520.0]	Capital	724,024.00	1,714,766.52

(865,744.00)

Group : [3630.0]	Nursing Facility Income		
Subgroup : None			
00-540139	Other Resident Revenue	0.00	(464,250.00)
00-540145	Management Fees	(8,066,915.00)	(9,566,342.27)
Subtotal : None		(8,066,915.00)	(10,030,592.27)
Total [3630.0]	Nursing Facility Income	(8,066,915.00)	(10,030,592.27)

Group : [3650.4]	Administrative & General Recoverable Income		
Subgroup : None			
00-540137	Vendor Refunds	(26,388.00)	(60,939.15)
Subtotal : None		(26,388.00)	(60,939.15)
Total [3650.4]	Administrative & General Recoverable Income	(26,388.00)	(60,939.15)

Group : [9317.1]	Clerical, Bookkeeping & Other Admin Salaries		
Subgroup : None			
44-600129	Productive-Clerical Sta	6,089,420.00	5,450,496.64
44-600229	Overtime-Clerical Staff	0.00	252.38
44-600329	Non Productive-Clerical	48,112.00	62,853.90
Subtotal : None		6,137,532.00	5,513,602.92
Total [9317.1]	Clerical, Bookkeeping & Other Admin Salaries	6,137,532.00	5,513,602.92

Group : [9379.5]	Other Admin & General		
Subgroup : None			
44-606100	Recruiting	0.00	1,150,480.77
44-606110	Pre-Employment Testing	1,901.00	0.00
44-608110	Travel Allowance	476,406.00	370,396.56
44-608120	Car Lease	58,559.00	51,481.14
44-610100	Supplies-Office	49,368.00	20,698.63
44-610105	Supplies-Dept Specific	581.00	(11,005.72)
44-610110	Supplies-Minor Equipment	959.00	8,796.06
44-610120	Postage	6,524.00	18,137.92
44-610130	Telephone	24,679.00	24,638.78
44-610135	Cable TV/Internet	5,841.00	3,720.43
44-610140	Payroll Services	4,862.00	6,125.85
44-610150	Accounting/Auditing	13,871.00	1,656.97
44-610170	Bank Service Charges	639.00	450.79

587,548.00

44-610180	Books/Dues/Subs/Meetings	24,615.00	1,270.00
44-610190	Insurance-Business	30,724.00	29,241.41
44-610210	Computer Maintenance	108,428.00	89,180.17
44-610220	Licenses&Certification	160,115.00	108,967.16
44-610230	Fines/Penalties/Settlements	438.00	541.67
44-650100	Purchased Services	314,775.00	95,040.92
44-650160	Consulting Fees	378,500.00	485,147.64
99-720010	Other	25,000.00	1,271.05
99-730110	Taxes-Other	27,145.00	3,000.00
Subtotal : None		1,713,930.00	2,459,238.20
Total [9379.5]	Other Admin & General	1,713,930.00	2,459,238.20
Group : [9392.0]	Maintenance & Other Property Expense		
Subgroup : None			
44-640100	Electricity	0.00	560.33
44-640140	Trash Removal	0.00	(50.00)
Subtotal : None		0.00	510.33
Total [9392.0]	Maintenance & Other Property Expense	0.00	510.33
Group : [9935.2]	Non-Allowable Admin & Genral Expenses		
Subgroup : None			
44-610160	Legal	73,836.00	126,136.30
44-610165	AR Attorney Fees	375.00	10,077.50
44-610260	Marketing/Advertising	40,765.00	19,242.52
Subtotal : None		114,976.00	155,456.32
Total [9935.2]	Non-Allowable Admin & Genral Expenses	114,976.00	155,456.32
Group : [CLA-4412]	Payroll Taxes		
Subgroup : None			
44-601100	Payroll Taxes	303,240.00	286,659.15
Subtotal : None		303,240.00	286,659.15
Total [CLA-4412]	Payroll Taxes	303,240.00	286,659.15
Group : [CLA-4424]	Workers Compensation		
Subgroup : None			
44-602100	Workers Comp	95,635.00	1,809.99
Subtotal : None		95,635.00	1,809.99
Total [CLA-4424]	Workers Compensation	95,635.00	1,809.99
Group : [CLA-4427]	Health/Life Insurance		
Subgroup : None			
44-603100	Health Insurance	450,056.00	410,670.94
44-603110	Life Insurance	105,948.00	58,123.96
Subtotal : None		556,004.00	468,794.90
Total [CLA-4427]	Health/Life Insurance	556,004.00	468,794.90
Group : [CLA-4439]	Benefits Other		
Subgroup : None			
44-605100	Employee Relations	35,214.00	25,140.75
Subtotal : None		35,214.00	25,140.75
Total [CLA-4439]	Benefits Other	35,214.00	25,140.75
Group : [9388.8]	Depreciation Equipment		
Subgroup : None			
99-710100	Depreciation	100,125.00	90,983.22
Subtotal : None		100,125.00	90,983.22
Total [9388.8]	Depreciation Equipment	100,125.00	90,983.22
Group : [9380.5]	Insurance: Building. Building Improvements, Equipment		
Subgroup : None			
44-610195	Insurance Property	988.00	966.94
Subtotal : None		988.00	966.94
Total [9380.5]	Insurance: Building. Building Improvements, E	988.00	966.94

Group : [9382.1]	Other Equipment Rent		
Subgroup : None			
44-610240	Equipment Rental	8,135.00	8,900.94
Subtotal : None		<u>8,135.00</u>	<u>8,900.94</u>
Total [9382.1]	Other Equipment Rent	<u>8,135.00</u>	<u>8,900.94</u>
Group : [9382.2]	Property Rent (Unrelated Party)		
Subgroup : None			
99-700100	Rent	97,488.00	88,730.16
Subtotal : None		<u>97,488.00</u>	<u>88,730.16</u>
Total [9382.2]	Property Rent (Unrelated Party)	<u>97,488.00</u>	<u>88,730.16</u>
	NET (INCOME) LOSS	<u>0.00</u>	<u>0.00</u>
	Sum of Account Groups	0.00	(89,761.30)

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