

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

Account	Description	PP-1	FS	JE Ref #	CAIDJE	CAID
		12/31/2022	12/31/2023			12/31/2023
Group : [1] Balance Sheet						
Subgroup : None						
00-100010	Cash-PHG-Operating	0.00	15,371.00		0.00	15,371.00
00-102615	Cash-PHG-Operating	0.00	2,966.00		0.00	2,966.00
00-107005	Cash-Petty Cash	3,000.00	3,000.00		0.00	3,000.00
00-107030	Cash-Security Deposits/Entrance Fees	893.82	894.00		0.00	894.00
00-112100	Other Receivable	(0.03)	373,144.00		0.00	373,144.00
00-112102	ACH Clearing	600.00	0.00		0.00	0.00
00-130100	Prepaid Expenses	10,883.42	625.00		0.00	625.00
00-130120	Prepaid Insurance	78,742.36	69,550.00		0.00	69,550.00
00-140090	Due From MHPK II	5,781.88	5,782.00		0.00	5,782.00
00-140091	Due From Summation	3,984.00	4,128.00		0.00	4,128.00
00-140105	Due From Stevens	325,538.76	257,628.00		0.00	257,628.00
00-140106	Due From Easton	125,762.33	6,576.00		0.00	6,576.00
00-140110	Due From Millville	89,824.52	26,983.00		0.00	26,983.00
00-140112	Due From Orangeville	46,761.11	0.00		0.00	0.00
00-140115	Due From Memory Care Easton	76,922.70	0.00		0.00	0.00
00-140131	Due From Mount Carmel	4,066.29	7,624.00		0.00	7,624.00
00-140132	Due From Shenandoah	0.00	15,039.00		0.00	15,039.00
00-140134	Due From Mansion	5,086.15	3,640.00		0.00	3,640.00
00-140135	Due From York Terrace	18,593.47	12,724.00		0.00	12,724.00
00-140136	Due From Blue Ridge	187,985.26	148,459.00		0.00	148,459.00
00-140137	Due From Camp Hill	9,933.95	0.00		0.00	0.00
00-140141	Due From Tunkhannock	1,327.77	0.00		0.00	0.00
00-140142	Due From Stroud	1,417.36	0.00		0.00	0.00
00-140143	Due From Scranton	21,985.68	0.00		0.00	0.00
00-140144	Due From West Shore	19,717.35	0.00		0.00	0.00
00-140145	Due From Perry Village	5,919.71	0.00		0.00	0.00
00-140146	Due From Susquehanna	8,805.79	0.00		0.00	0.00
00-140147	Due From Rose City	47,430.64	26,272.00		0.00	26,272.00
00-140148	Due From Fairlane	58,808.03	0.00		0.00	0.00
00-140149	Due From Forest City	44,185.00	0.00		0.00	0.00
00-140185	Due From Yorkview	2.52	0.00		0.00	0.00
00-140187	Due From Neffsville	3,969.66	0.00		0.00	0.00
00-140190	Due From Athens	77,766.60	0.00		0.00	0.00
00-140325	Due From Neptune	24,302.04	24,302.00		0.00	24,302.00
00-140527	Due From Westfield	2,108.19	0.00		0.00	0.00
00-140652	Due From Cherry Hill	66,894.00	0.00		0.00	0.00
00-140856	Due From Berlin	0.00	1,517.00		0.00	1,517.00
00-140857	Due From North East Vermont	0.00	20,879.00		0.00	20,879.00
00-141053	Due From Shady Nook	27,615.96	0.00		0.00	0.00
00-141065	Due From Colonial Management Co	270.92	0.00		0.00	0.00
00-141066	Due From Kendallville Management Co	8,522.37	0.00		0.00	0.00
00-141067	Due From Oak Village Management Co	2,850.92	0.00		0.00	0.00
00-141069	Due From Silver Memories Management Co	0.00	3,349.00		0.00	3,349.00
00-141071	Due From Woodland Management Co	2,466.90	0.00		0.00	0.00
00-141091	Due From Guerin Woods Management Co	13,789.41	0.00		0.00	0.00
00-141092	Due From Manderley Management Co	20,261.98	152,346.00		0.00	152,346.00
00-141131	Due From Mt Carmel PC	1,921.53	10,655.00		0.00	10,655.00
00-141132	Due From Shenandoah PC	785.74	4,447.00		0.00	4,447.00
00-141146	Due From Susquehanna ILF	8,577.24	9,926.00		0.00	9,926.00
00-141149	Due From Forest City PCU	57,209.40	71,078.00		0.00	71,078.00
00-141188	Due From Neffsville Terrace ILF	128.06	0.00		0.00	0.00
00-143153	Due From Shady Nook Management Co	138,479.68	109,051.00		0.00	109,051.00
00-143160	Due From River Bend	360,756.41	533,462.00		0.00	533,462.00
00-160130	PPE Building Improvement	66,704.81	66,705.00		0.00	66,705.00
00-160140	PPE Leasehold Improvement	153,859.97	153,860.00		0.00	153,860.00
00-160150	PPE Fixed Equipment	292,190.34	292,190.00		0.00	292,190.00
00-160155	PPE Furniture & Fixtures	378,907.00	378,907.00		0.00	378,907.00
00-160160	PPE Moveable Equipment	97,818.99	105,287.00		0.00	105,287.00
00-161130	Accum Depr Building Improvemen	(35,520.05)	(43,386.00)		0.00	(43,386.00)
00-161140	Accum Depr Leasehold Improve	(9,036.75)	(24,423.00)		0.00	(24,423.00)
00-161150	Accum Depr Fixed Equipment	(267,651.65)	(284,080.00)		0.00	(284,080.00)
00-161155	Accum Depr Furniture & Fixture	(257,557.88)	(306,367.00)		0.00	(306,367.00)
00-161160	Accum Depr Moveable Equipment	(83,478.78)	(95,114.00)		0.00	(95,114.00)
00-190100	Goodwill	67,826.00	67,826.00		0.00	67,826.00
00-200100	Accounts Payable	(235,576.81)	(238,705.00)		0.00	(238,705.00)
00-205120	Accrued Expenses	(835,253.92)	(842,757.00)		0.00	(842,757.00)
00-210100	Accrued Payroll	0.00	(18,290.00)		0.00	(18,290.00)
00-210110	Accrued Payroll Taxes	0.00	(1,890.00)		0.00	(1,890.00)
00-210130	Accrued Benefits	(74,077.00)	(74,077.00)		0.00	(74,077.00)

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Account	Description	PP-1	FS	JE Ref #	CAIDJE	CAID
		12/31/2022	12/31/2023			12/31/2023
00-215110	P/R Withholding-RetirementPlan	(2,073.68)	(9,495.00)		0.00	(9,495.00)
00-260084	Due To Consolidated Midwest IN-Manageme	0.00	(61,936.00)		0.00	(61,936.00)
00-260085	Due To Lititz Holdings	(376,680.46)	(376,680.00)		0.00	(376,680.00)
00-260086	Due To Hashtag Holdings	0.00	(129.00)		0.00	(129.00)
00-260089	Due To MHPK I	(25,781.88)	(50,782.00)		0.00	(50,782.00)
00-260112	Due To Orangeville	(1,304.32)	(10,638.00)		0.00	(10,638.00)
00-260115	Due To Memory Care Easton	0.00	(37,755.00)		0.00	(37,755.00)
00-260117	Due To Campeltown	(0.90)	(1.00)		0.00	(1.00)
00-260130	Due To Greenwood	(5,853.36)	(24,895.00)		0.00	(24,895.00)
00-260132	Due To Shenandoah	(3,198.46)	0.00		0.00	0.00
00-260137	Due To Camp Hill	0.00	(10,151.00)		0.00	(10,151.00)
00-260138	Due To Gettysburg	(5,143.37)	(33,095.00)		0.00	(33,095.00)
00-260139	Due To East Mountain	(17,248.24)	(22,139.00)		0.00	(22,139.00)
00-260140	Due To Wyoming Valley	(17,043.38)	(2,945.00)		0.00	(2,945.00)
00-260141	Due To Tunkhannock	0.00	(82,319.00)		0.00	(82,319.00)
00-260142	Due To Stroud	0.00	(8,724.00)		0.00	(8,724.00)
00-260143	Due To Scranton	0.00	(2,958.00)		0.00	(2,958.00)
00-260144	Due To West Shore	0.00	(57,921.00)		0.00	(57,921.00)
00-260145	Due To Perry Village	0.00	(16,582.00)		0.00	(16,582.00)
00-260146	Due To Susquehanna	0.00	(62,613.00)		0.00	(62,613.00)
00-260147	Due To Rose City	(40,843.06)	0.00		0.00	0.00
00-260148	Due To Fairlane	0.00	(12,913.00)		0.00	(12,913.00)
00-260149	Due To Forest City	(59,201.57)	(92,852.00)		0.00	(92,852.00)
00-260150	Due To Easton Holdings	(590.00)	(590.00)		0.00	(590.00)
00-260185	Due To Yorkview	0.00	(86,138.00)		0.00	(86,138.00)
00-260186	Due To Hanover	(36,840.33)	(22,839.00)		0.00	(22,839.00)
00-260187	Due To Neffsville	0.00	(77,905.00)		0.00	(77,905.00)
00-260190	Due To Athens	0.00	(23,048.00)		0.00	(23,048.00)
00-260325	Due To Neptune	(24,302.04)	(24,302.00)		0.00	(24,302.00)
00-260527	Due To Westfield	0.00	(18,704.00)		0.00	(18,704.00)
00-260629	Due To Hamilton	(2,742.88)	(2,408.00)		0.00	(2,408.00)
00-260652	Due To Cherry Hill	(2,880.02)	(61,930.00)		0.00	(61,930.00)
00-260832	Due To Barre Gardens	(8,726.44)	(32,851.00)		0.00	(32,851.00)
00-260855	Due To Southern Vermont	(25,643.21)	(25,643.00)		0.00	(25,643.00)
00-260856	Due To Southern Vermont	(23,102.23)	0.00		0.00	0.00
00-260857	Due To North East Vermont	(18,669.97)	0.00		0.00	0.00
00-260858	Due To Springfield	(23,187.10)	(1,018.00)		0.00	(1,018.00)
00-260859	Due To Queens City	(36,486.05)	(1,679.00)		0.00	(1,679.00)
00-261053	Due To Shady Nook	(150,457.90)	(164,744.00)		0.00	(164,744.00)
00-261060	Due To River Bend Management Co	(421,990.29)	(545,611.00)		0.00	(545,611.00)
00-261062	Due To Cathedral Management Co	(39,734.00)	(12,423.00)		0.00	(12,423.00)
00-261063	Due To Chesterton Management Co	(49,110.96)	(27,807.00)		0.00	(27,807.00)
00-261064	Due To Cloverleaf Management Co	(39,400.36)	(30,126.00)		0.00	(30,126.00)
00-261065	Due To Colonial Management Co	(14,241.97)	(1,024.00)		0.00	(1,024.00)
00-261066	Due To Kendallville Management Co	(4,177.80)	(11,594.00)		0.00	(11,594.00)
00-261067	Due To Oak Village Management Co	(7,319.29)	(9,196.00)		0.00	(9,196.00)
00-261068	Due To River Terrace Management Co	(9,891.20)	(9,711.00)		0.00	(9,711.00)
00-261069	Due To River Terrace Management Co	(8,180.27)	0.00		0.00	0.00
00-261070	Due To Warsaw Management Co	(37,382.89)	(11,050.00)		0.00	(11,050.00)
00-261071	Due To Woodland Management Co	(47,754.03)	(27,944.00)		0.00	(27,944.00)
00-261072	Due To Yorktown Management Co	(39,009.06)	(22,838.00)		0.00	(22,838.00)
00-261091	Due To Guerin Woods Management Co	(4,976.90)	(13,047.00)		0.00	(13,047.00)
00-261105	Due To Stevens PC	(278,676.80)	(269,554.00)		0.00	(269,554.00)
00-261117	Due To Campbeltown PC	0.90	1.00		0.00	1.00
00-261136	Due To Blue Ridge PC	(181,592.05)	(173,798.00)		0.00	(173,798.00)
00-261154	Due To The Pearl	(2,503.12)	(2,503.00)		0.00	(2,503.00)
00-261188	Due To Neffsville Terrace ILF	0.00	(5,632.00)		0.00	(5,632.00)
00-263153	Due To Neffsville Terrace ILF	(1,640.40)	0.00		0.00	0.00
00-263192	Due To Manderley	0.00	(155,912.00)		0.00	(155,912.00)
00-400115	Member Capital	380,162.00	380,162.00		0.00	380,162.00
00-400120	Retained Earnings	1,334,604.52	343,867.00		0.00	343,867.00
00-99999	ROUNDING	0.00	(5.00)		0.00	(5.00)
Subtotal : None		900,976.30	(1,069,964.00)		0.00	(1,069,964.00)
Total [1] Balance Sheet		900,976.30	(1,069,964.00)		0.00	(1,069,964.00)

Group : [2] Income Statement

Subgroup : None

00-540137	Vendor Refunds	(60,939.15)	(26,388.00)		0.00	(26,388.00)
00-540139	Other Resident Revenue	(464,250.00)	0.00		0.00	0.00
00-540145	Management Fees	(9,566,342.27)	(8,066,915.00)		0.00	(8,066,915.00)
44-600129	Productive-Clerical Sta	5,450,496.64	6,089,420.00		0.00	6,089,420.00
44-600229	Overtime-Clerical Staff	252.38	0.00		0.00	0.00

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		12/31/2022	12/31/2023			12/31/2023
44-600329	Non Productive-Clerical	62,853.90	48,112.00		0.00	48,112.00
44-601100	Payroll Taxes	286,659.15	303,240.00		0.00	303,240.00
44-602100	Workers Comp	1,809.99	95,635.00		0.00	95,635.00
44-603100	Health Insurance	410,670.94	450,056.00		0.00	450,056.00
44-603110	Life Insurance	58,123.96	105,948.00		0.00	105,948.00
44-605100	Employee Relations	25,140.75	35,214.00		0.00	35,214.00
44-606100	Recruiting	1,150,480.77	0.00		0.00	0.00
44-606110	Pre-Employment Testing	0.00	1,901.00		0.00	1,901.00
44-608110	Travel Allowance	370,396.56	476,406.00		0.00	476,406.00
44-608120	Car Lease	51,481.14	58,559.00		0.00	58,559.00
44-610100	Supplies-Office	20,698.63	49,368.00		0.00	49,368.00
44-610105	Supplies-Dept Specific	(11,005.72)	581.00		0.00	581.00
44-610110	Supplies-Minor Equipment	8,796.06	959.00		0.00	959.00
44-610120	Postage	18,137.92	6,524.00		0.00	6,524.00
44-610130	Telephone	24,638.78	24,679.00		0.00	24,679.00
44-610135	Cable TV/Internet	3,720.43	5,841.00		0.00	5,841.00
44-610140	Payroll Services	6,125.85	4,862.00		0.00	4,862.00
44-610150	Accounting/Auditing	1,656.97	13,871.00		0.00	13,871.00
44-610160	Legal	126,136.30	73,836.00		0.00	73,836.00
44-610165	AR Attorney Fees	10,077.50	375.00		0.00	375.00
44-610170	Bank Service Charges	450.79	639.00		0.00	639.00
44-610180	Books/Dues/Subs/Meetings	1,270.00	24,615.00		0.00	24,615.00
44-610190	Insurance-Business	29,241.41	30,724.00		0.00	30,724.00
44-610195	Insurance Property	966.94	988.00		0.00	988.00
44-610210	Computer Maintenance	89,180.17	108,428.00		0.00	108,428.00
44-610220	Licenses&Certification	108,967.16	160,115.00		0.00	160,115.00
44-610230	Fines/Penalties/Settlements	541.67	438.00		0.00	438.00
44-610240	Equipment Rental	8,900.94	8,135.00		0.00	8,135.00
44-610260	Marketing/Advertising	19,242.52	40,765.00		0.00	40,765.00
44-640100	Electricity	560.33	0.00		0.00	0.00
44-640140	Trash Removal	(50.00)	0.00		0.00	0.00
44-650100	Purchased Services	95,040.92	314,775.00		0.00	314,775.00
44-650160	Consulting Fees	485,147.64	378,500.00		0.00	378,500.00
99-700100	Rent	88,730.16	97,488.00		0.00	97,488.00
99-710100	Depreciation	90,983.22	100,125.00		0.00	100,125.00
99-720010	Other	1,271.05	25,000.00		0.00	25,000.00
99-730110	Taxes-Other	3,000.00	27,145.00		0.00	27,145.00
Subtotal : None		(990,737.60)	1,069,964.00		0.00	1,069,964.00
Total [2] Income Statement		(990,737.60)	1,069,964.00		0.00	1,069,964.00

Tickmarks

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