

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

Account	Description	CARE PP-1 12/31/2021	JE Ref #	CAIDJE 12/31/2022	CARE CP 12/31/2022
Group : [1]	Balance Sheet				
Subgroup : None					
00-100540	Cash-Westfield-Operating	107,258.56		0.00	(492.77)
00-107000	Cash-PR Rec Clearing	0.00		0.00	300.00
00-107005	Cash-Petty Cash	2,800.00		0.00	2,800.00
00-108000	Cash-Resident Trust	39,744.57		0.00	51,231.75
00-110100	A/R- Resident Related	1,016,955.85		0.00	1,117,384.80
00-110230	Refund Clearing	0.00		0.00	(3,107.29)
00-110990	Reserve for Bad Debt	(332,211.93)		0.00	(427,770.65)
00-110997	Reserve for Bad Debt-Clinical	1,454.83		0.00	1,454.83
00-111100	Third Party Receivable	664.95		0.00	(0.05)
00-112101	Other Receivable - Owed From Previous	12,981.64		0.00	12,981.64
00-112102	ACH Clearing	59,643.61		0.00	23,469.97
00-120100	Inventory	12,367.59		0.00	12,367.59
00-130100	Prepaid Expenses	4,600.70		0.00	6,646.27
00-130120	Prepaid Insurance	(736.40)		0.00	(4,280.85)
00-140000	Due From Opco Facilities	575,372.81		0.00	573,872.81
00-140089	Due From MHPK I	82,281.81		0.00	112,402.90
00-140095	Due From Opco to Propco	265,490.67		0.00	1,191,554.35
00-160130	PPE Building Improvement	74,430.30		0.00	74,430.30
00-160150	PPE Fixed Equipment	20,003.58		0.00	20,003.58
00-160160	PPE Moveable Equipment	35,237.27		0.00	45,860.20
00-161130	Accum Depr Building Improvemen	(10,123.57)		0.00	(16,589.53)
00-161150	Accum Depr Fixed Equipment	(8,817.95)		0.00	(10,919.39)
00-161160	Accum Depr Moveable Equipment	(14,488.50)		0.00	(20,369.92)
00-200100	Accounts Payable	(613,689.85)		0.00	(1,162,005.04)
00-205120	Accrued Expenses	(584,227.03)		0.00	(55,985.10)
00-210100	Accrued Payroll	(29,455.86)		0.00	(38,700.14)
00-210110	Accrued Payroll Taxes	(2,558.47)		0.00	(3,889.12)
00-210130	Accrued Benefits	(70,716.86)		0.00	(70,716.86)
00-215110	P/R Withholding-RetirementPlan	661.90		0.00	914.86
00-220100	Resident Trust Liability	(39,744.57)		0.00	(51,231.75)
00-260090	Due To MHPK II	(80,994.19)		0.00	(112,575.98)
00-260091	Due To Summation	(3,776.70)		0.00	(2,223.37)
00-260092	Due To Clinical	(3,117.67)		0.00	(1,878.89)
00-260096	Due To Priority NY	(3,659.31)		0.00	(2,108.19)
00-260100	Due To Opco Consolidated	0.41		0.00	0.00
00-260150	Due To Easton Holdings	(2,250,000.00)		0.00	(3,777,165.00)
00-270007	Deferred Revenue	(742,562.05)		0.00	(582,200.12)
00-275005	Deferred Rent Payable	(138,419.46)		0.00	(121,747.70)
00-400120	Retained Earnings	1,314,326.37		0.00	1,972,480.09
Subtotal : None		(1,303,022.95)		0.00	(1,245,801.77)
Total [1]	Balance Sheet	(1,303,022.95)		0.00	(1,245,801.77)

Group : [2]	P & L				
Subgroup : None					
00-501100	Room & Board- Medicaid	(3,629,576.00)		533,992.00	(4,948,186.00)
00-501109	R&B-Medicaid-Prior Period	(10,423.00)		0.00	82,269.18
00-501190	Room & Board-C/A-Medicaid	1,687,547.49		0.00	2,082,643.81
00-501199	R&B-C/A-Medicaid-Prior Period	(15,279.27)		0.00	(62,245.98)
00-501210	Pharmacy Rx-Medicaid	(6,048.57)		0.00	(21,026.82)
00-501220	Pharmacy-OTC-Medicaid	(412.35)		0.00	(511.59)
00-501270	P.T.-Medicaid	(6,200.00)		0.00	(34,600.00)
00-501280	O.T.-Medicaid	(750.00)		0.00	(35,150.00)
00-501290	S.T.-Medicaid	0.00		0.00	(800.00)
00-501320	Diagnostic-Testing-Medicaid	0.00		0.00	(80.00)
00-501990	Ancillary C/A-Medicaid	13,410.92		0.00	92,168.41
00-501993	Bedhold-Medicaid	(64,887.00)		0.00	(92,647.00)
00-501994	Bedhold-C/A-Medicaid	51,189.90		0.00	73,342.90
00-502100	Room & Board-Medicare	(764,696.00)		0.00	(759,787.00)

00-502190	Room & Board -C/A-Medicare	(389,020.94)	0.00	(412,180.05)
00-502199	R&B-C/A-Medicare-Prior Period	(10,253.54)	0.00	(4,774.63)
00-502210	Pharmacy Rx-Medicare	(78,512.77)	0.00	(56,845.14)
00-502220	Pharmacy OTC-Medicare	(843.23)	0.00	(330.57)
00-502270	P.T.- Medicare	(316,600.00)	0.00	(270,300.00)
00-502280	O.T.-Medicare	(334,950.00)	0.00	(266,450.00)
00-502290	S.T.-Medicare	(12,400.00)	0.00	(12,100.00)
00-502310	Lab-Medicare	(17,191.25)	0.00	(8,974.76)
00-502320	Diagnostic-Testing-Medicare	(3,055.22)	0.00	(4,105.52)
00-502990	Ancillary C/A-Medicare	763,552.47	0.00	619,105.99
00-503100	Room & Board-Private	(677,628.00)	0.00	(903,786.00)
00-503109	R&B-Private-Prior Period	(2,060.00)	0.00	(76,890.00)
00-503190	Room & Board-C/A-Private	26,529.00	0.00	43,567.00
00-503199	R&B-C/A-Private-Prior Period	194.00	0.00	11,703.00
00-503210	Pharmacy Rx-Private	(4.52)	0.00	(140.25)
00-503220	Pharmacy OTC-Private	(0.49)	0.00	0.00
00-503290	S.T.-Private	0.00	0.00	(900.00)
00-504100	Room&Board-Managed Care Levels	(415,552.00)	0.00	(273,558.50)
00-504109	R&B-Mang Care Levels-Prior Per	19,130.00	0.00	(34,880.00)
00-504190	Room&Board-C/A-Mangd Care Leve	(15,716.88)	0.00	(18,539.48)
00-504199	R&B-C/A/Managed Care Levels-Pr	(2,414.89)	0.00	18,372.00
00-504210	Pharmacy Rx-Managed Care Level	(1,903.96)	0.00	(2,528.13)
00-504220	Pharmacy OTC-Managed Care Leve	0.00	0.00	(1.00)
00-504270	P.T.-Managed Care Levels	(12,800.00)	0.00	(7,300.00)
00-504280	O.T.-Managed Care Levels	(15,900.00)	0.00	(8,500.00)
00-504290	S.T.-Managed Care Levels	0.00	0.00	(1,200.00)
00-504310	Lab-Managed Care Levels	(1,174.55)	0.00	(964.08)
00-504320	Diag Testing-Managed Care Leve	(77.00)	0.00	(160.00)
00-504990	Ancillary C/A-Mang Care Level	31,855.51	0.00	20,653.21
00-505100	Room&Board-Managed Care RUGS	(79,003.00)	0.00	(74,387.00)
00-505109	R&B-Manag Care RUGS-Prior Peri	(9,937.56)	0.00	42.11
00-505190	Room&Board-C/A-Mangd Care RUGS	(36,022.32)	0.00	(39,676.29)
00-505199	R&B-C/A-Managed Care RUGS-Prio	(673.49)	0.00	(2,713.58)
00-505210	Pharmacy Rx-Managed Care RUGS	(37,328.99)	0.00	(29,482.58)
00-505220	Pharmacy OTC-Mangd Care RUGS	(361.00)	0.00	(120.69)
00-505270	P.T.-Managed Care RUGS	(192,000.00)	0.00	(135,700.00)
00-505280	O.T.-Managed Care RUGS	(206,750.00)	0.00	(151,950.00)
00-505290	S.T.-Managed Care RUGS	(3,400.00)	0.00	(6,000.00)
00-505310	Lab-Managed Care RUGS	(11,640.17)	0.00	(6,133.63)
00-505320	Diag Testing-Managed Care RUGS	(2,744.47)	0.00	(1,482.55)
00-505990	Ancillary C/A-Mangd Care RUGS	454,224.63	0.00	330,869.45
00-508100	Room & Board-Hospice	(6,749.00)	0.00	(51,502.00)
00-508109	R&B-Hospice-Prior Period	0.00	0.00	(1,468.00)
00-512270	P.T.-Medicare B	(287,600.00)	0.00	(207,160.24)
00-512280	O.T.-Medicare B	(202,050.00)	0.00	(150,150.00)
00-512290	S.T.Medicare B	(15,195.52)	0.00	(18,491.78)
00-512990	Ancillary C/A-Medicare B	342,457.78	0.00	255,119.78
00-513270	P.T.-Managed Care B	(37,711.50)	0.00	(54,334.62)
00-513280	O.T.-Managed Care B	(56,350.00)	0.00	(51,300.00)
00-513290	S.T.-Managed Care B	(700.00)	0.00	(5,100.00)
00-513310	Lab-Managed Care B	(176.59)	0.00	(105.80)
00-513990	Ancillary C/A-Managed Care B	71,327.34	0.00	79,718.89
00-514100	Room&Board-Mang Care Medicaid	(35,661.00)	0.00	(153,271.00)
00-514109	R&B-Manag Care-Medicaid-PP	367.00	0.00	58,932.00
00-514190	Room&Board C/A-Man Care Medica	18,181.33	0.00	73,636.93
00-514199	R&B-C/A-MC-Medicaid-Prior Peri	1,595.53	0.00	(26,489.21)
00-514210	Pharmacy Rx-Mang Care Medicaid	0.00	0.00	(173.08)
00-514270	P.T.-Managed Care Medicaid	(1,300.00)	0.00	1,050.00
00-514280	O.T.-Managed Care Medicaid	(1,400.00)	0.00	500.00
00-514990	Ancillary C/A-Mang Care Medica	2,700.00	0.00	(1,376.92)
00-530130	Cost Settlement Prior Year	23,474.60	0.00	0.00
00-540100	Interest Income	0.00	0.00	(1.64)
00-540125	Vending Commission	(10.51)	0.00	0.00
00-540137	Vendor Refunds	(3,104.66)	0.00	(3,460.17)
00-540138	Employee Refunds/Reimbursement	(10.00)	0.00	0.00
00-540139	Other Resident Revenue	(235,085.06)	0.00	0.00
00-540140	Other Non Resident	0.00	0.00	(114,065.84)
10-600109	Nursing-Productive-RN	162,183.30	(103,563.00)	156,523.80

10-600111	Nursing-Productive-LPN	161,979.36	0.00	52,263.11
10-600113	Nursing-Productive-Aide	139,662.40	0.00	89,271.45
10-600209	Nursing-Overtime-RN	15,838.30	0.00	8,760.24
10-600211	Nursing-Overtime-LPN	4,680.30	0.00	1,852.71
10-600213	Nursing-Overtime-Aide	3,996.78	0.00	1,710.09
10-600309	Nursing-Non Productive-RN	35,175.03	0.00	21,836.14
10-600311	Nursing-Non Productive-LPN	13,685.86	0.00	5,088.99
10-600313	Nursing-Non Productive-Aide	25,880.48	0.00	8,178.48
10-601100	Nursing-Payroll Taxes	57,076.73	0.00	28,198.13
10-602100	Nursing-Workers Comp	(2,615.96)	0.00	4,221.72
10-603100	Nursing-Health Insurance	16,660.76	0.00	8,997.60
10-605100	Nursing-Employee Relations	11,033.67	0.00	6,192.26
10-606100	Nursing-Recruiting	0.00	0.00	207.58
10-606110	Nursing-Pre-Employment Testing	3,595.58	0.00	5,055.94
10-607120	Nursing-Training/Inservices	4,000.00	0.00	4,000.00
10-608110	Nursing-Travel Allowance	32.85	0.00	0.00
10-610100	Nursing-Supplies-Office	446.46	0.00	164.48
10-650100	Nursing-Purchased Services	12,467.78	0.00	11,833.26
10-650110	Nursing-Purchased Services-Agency RN	169,824.80	0.00	526,026.84
10-650120	Nursing-Purchased Services-Agency LP	608,627.83	0.00	922,298.20
10-650130	Nursing-Purchased Services-Agency Aic	707,481.88	0.00	1,192,989.49
10-650180	Nursing-Medical Director	19,500.00	0.00	18,000.00
12-600101	Nursing Admin-Productive-Director	106,984.71	0.00	82,914.98
12-600103	Nursing Admin-Productive-Assist Directc	45,561.59	0.00	5,093.56
12-600119	Nursing Admin-Productive-Assessment t	88,960.06	0.00	94,712.74
12-600124	Nursing Admin-Productive-Nurse Schedi	8,692.16	0.00	33,272.09
12-600203	Nursing Admin-Overtime-Assistant Direc	3,737.06	0.00	0.00
12-600224	Nursing Admin-Overtime-Nurse Schedul	871.32	0.00	2,039.58
12-600301	Nursing Admin-Non Productive-Director	27,589.20	0.00	24,327.60
12-600303	Nursing Admin-Non Productive-Assist Di	8,971.61	0.00	(190.51)
12-600319	Nursing Admin-Non Productive-Assessrn	6,274.30	0.00	8,850.61
12-600324	Nursing Admin-Non Productive-Nurse St	172.37	0.00	4,423.68
12-601100	Nursing Admin-Payroll Taxes	27,505.72	0.00	23,025.35
12-602100	Nursing Admin-Workers Comp	2,316.67	0.00	1,642.90
12-603100	Nursing Admin-Health Insurance	8,602.00	0.00	7,256.28
12-608110	Nursing Admin-Travel Allowance	242.84	0.00	736.42
12-650105	Nursing Admin-Purchased Services-MHI	30,823.63	0.00	31,256.84
12-650165	Nursing Admin-Clinical Services	35,938.12	0.00	55,117.09
14-600101	Human Resources-Productive-Director	40,827.90	0.00	52,956.80
14-600301	Human Resources-Non Productive-Direc	5,377.83	0.00	6,783.20
14-601100	Human Resources-Payroll Taxes	4,986.76	0.00	5,311.14
14-602100	Human Resources-Workers Comp	377.31	0.00	366.32
14-603100	Human Resources-Health Insurance	1,344.38	0.00	1,636.62
14-608110	Human Resources-Travel Allowance	13.06	0.00	18.60
16-600101	Admissions-Productive-Director	40,391.73	0.00	22,367.14
16-600301	Admissions-Non Productive-Director	8,687.87	0.00	4,845.57
16-601100	Admissions-Payroll Taxes	4,647.61	0.00	2,693.01
16-602100	Admissions-Workers Comp	361.25	0.00	150.66
16-603100	Admissions-Health Insurance	1,316.22	0.00	765.11
16-610260	Admissions-Marketing/Advertising	889.84	0.00	1,357.71
18-600101	Medical Records-Productive-Director	19,510.71	0.00	23,350.92
18-600201	Medical Records-Overtime-Director	848.14	0.00	0.00
18-600301	Medical Records-Non Productive-Directc	434.00	0.00	2,837.48
18-601100	Medical Records-Payroll Taxes	2,745.68	0.00	2,752.00
18-602100	Medical Records-Workers Comp	202.67	0.00	166.03
18-603100	Medical Records-Health Insurance	640.52	0.00	756.14
18-608110	Medical Records-Travel Allowance	37.60	0.00	0.00
18-650100	Medical Records-Purchased Services	3,640.16	0.00	1,998.22
20-600101	Social Services-Productive-Director	50,961.63	0.00	44,362.93
20-600113	Social Services-Productive-Aide	0.00	0.00	800.00
20-600301	Social Services-Non Productive-Director	8,074.55	0.00	7,246.37
20-601100	Social Services-Payroll Taxes	5,403.21	0.00	5,222.59
20-602100	Social Services-Workers Comp	479.43	0.00	353.31
20-603100	Social Services-Health Insurance	1,746.40	0.00	1,513.01
20-608110	Social Services-Travel Allowance	10.64	0.00	0.00
20-620100	Social Services-Resident Items	3,470.46	0.00	5,712.29
20-650100	Social Services-Purchased Services	5,059.00	0.00	25,686.01
22-600101	Activities-Productive-Director	42,333.08	0.00	38,358.57

22-600113	Activities-Productive-Aide	9,200.48	0.00	5,909.89
22-600201	Activities-Overtime-Director	2,728.45	0.00	2,357.78
22-600301	Activities-Non Productive-Director	5,368.44	0.00	3,553.20
22-600313	Activities-Non Productive-Aide	164.75	0.00	592.33
22-601100	Activities-Payroll Taxes	5,578.62	0.00	4,758.35
22-602100	Activities-Workers Comp	487.03	0.00	339.38
22-603100	Activities-Health Insurance	1,830.76	0.00	1,471.75
22-608110	Activities-Travel Allowance	1,985.18	0.00	541.44
22-610105	Activities-Supplies-Dept Specific	743.16	0.00	2,691.28
22-610110	Activities-Supplies-Minor Equipment	0.00	0.00	228.41
22-610180	Activities-Books/Dues/Subs/Meetings	127.08	0.00	540.09
22-620105	Activities-Entertainment	0.00	0.00	245.00
22-620110	Activities-Special Events	2,040.03	0.00	0.00
24-600101	Physical Therapy-Productive-Director	75,791.25	0.00	73,590.14
24-600113	Physical Therapy-Productive-Aide	36,835.26	0.00	29,217.76
24-600143	Physical Therapy-Productive Therapist	46,540.12	0.00	70,829.57
24-600213	Physical Therapy-Overtime-Aide	10.71	0.00	0.00
24-600243	Physical Therapy-Overtime-Therapist	72.00	0.00	0.00
24-600301	Physical Therapy-Non Productive-Direct	9,981.32	0.00	13,355.64
24-600313	Physical Therapy-Non Productive-Aide	2,562.10	0.00	4,024.48
24-600343	Physical Therapy-Non Productive-Therap	7,460.43	0.00	4,600.12
24-601100	Physical Therapy-Payroll Taxes	17,216.72	0.00	16,953.82
24-602100	Physical Therapy-Workers Comp	1,473.05	0.00	1,187.47
24-603100	Physical Therapy-Health Insurance	5,085.67	0.00	5,287.14
24-610105	Physical Therapy-Supplies-Dept Specific	557.50	0.00	1,176.40
24-610110	Physical Therapy-Supplies-Minor Equipm	486.34	0.00	0.00
24-650100	Physical Therapy-Purchased Services	61,463.80	0.00	25,250.00
26-600113	Occupational Therapy-Productive-Aide	178.50	0.00	0.00
26-600143	Occupational Therapy-Productive Therap	73,983.55	0.00	82,109.47
26-600157	Occupational Therapy-Productive-COTA	13,137.93	0.00	4,396.25
26-600313	Occupational Therapy-Non Productive-A	0.00	0.00	50.00
26-600343	Occupational Therapy-Non Productive-T	7,043.44	0.00	7,666.13
26-600357	Occupational Therapy-Non Productive-C	1,875.00	0.00	240.00
26-601100	Occupational Therapy-Payroll Taxes	8,442.58	0.00	8,102.03
26-602100	Occupational Therapy-Workers Comp	768.63	0.00	571.29
26-603100	Occupational Therapy-Health Insurance	2,655.11	0.00	2,531.23
28-600143	Speech Therapy-Productive Therapist	12,642.14	0.00	17,191.43
28-600343	Speech Therapy-Non Productive-Therap	962.07	0.00	36.43
28-601100	Speech Therapy-Payroll Taxes	1,709.07	0.00	1,850.88
28-602100	Speech Therapy-Workers Comp	120.07	0.00	111.66
28-603100	Speech Therapy-Health Insurance	425.36	0.00	480.77
3003.3	Resource	0.00	(533,992.00)	0.00
32-610105	Other Ancillary Services-Supplies-Dept S	(21,340.00)	0.00	(219,228.70)
32-610110	Other Ancillary Services-Supplies-Minor	4,199.05	0.00	10,319.70
32-610220	Other Ancillary Services-Licenses&Certif	180.00	0.00	0.00
32-620180	Other Ancillary Services-Other Medical E	92.74	0.00	2,881.14
32-630100	Other Ancillary Services-Enteral Therapy	1,690.47	0.00	3,614.90
32-630110	Other Ancillary Services-Lab	40,309.40	0.00	19,364.29
32-630115	Other Ancillary Services-Medical Supplie	43,738.93	0.00	56,804.35
32-630120	Other Ancillary Services-Medical Supplie	17,741.67	0.00	15,169.52
32-630125	Other Ancillary Services-Incontinence	3,315.91	0.00	295.17
32-630130	Other Ancillary Services-Over The Coun	872.34	0.00	1,015.49
32-630140	Other Ancillary Services-Prescription Dri	80,616.89	0.00	84,514.29
32-630150	Other Ancillary Services-Oxygen	4,515.86	0.00	10,196.20
32-630160	Other Ancillary Services-Diagnostic Serv	8,887.13	0.00	9,327.41
32-630170	Other Ancillary Services-Equipment Ren	1,482.39	0.00	8,015.27
33-610205	Transportation-Insurance-Vehicles	4,302.18	0.00	4,811.43
33-620120	Transportation-Transportation-Paratrans	2,477.10	0.00	6,067.05
33-640180	Transportation-Fuel/Gas	1,177.63	0.00	2,836.74
33-650100	Transportation-Purchased Services	0.00	0.00	4,000.00
34-600101	Dietary-Productive-Director	54,663.43	0.00	51,271.13
34-600113	Dietary-Productive-Aide	71,848.93	0.00	45,231.56
34-600135	Dietary-Productive Cook	58,884.64	0.00	88,338.94
34-600139	Dietary-Productive-Dietitian	13,538.75	0.00	12,927.86
34-600213	Dietary-Overtime-Aide	9,508.25	0.00	334.72
34-600235	Dietary-Overtime-Cook	1,876.97	0.00	1,283.48
34-600301	Dietary-Non Productive-Director	2,749.38	0.00	6,565.44
34-600313	Dietary-Non Productive-Aide	520.00	0.00	1,583.59

34-600335	Dietary-Non Productive-Cook	5,920.34	0.00	6,146.13
34-600339	Dietary-Non Productive-Dietitian	0.00	0.00	100.00
34-601100	Dietary-Payroll Taxes	24,334.69	0.00	22,110.33
34-602100	Dietary-Workers Comp	1,753.95	0.00	1,320.48
34-603100	Dietary-Health Insurance	6,343.85	0.00	5,891.26
34-608110	Dietary-Travel Allowance	80.25	0.00	0.00
34-610105	Dietary-Supplies-Dept Specific	11,452.17	0.00	14,846.85
34-620140	Dietary-Food	51,127.46	0.00	63,508.82
34-620142	Dietary-Food-Dairy	21,219.61	0.00	18,998.01
34-620144	Dietary-Food-Bakery	4,746.86	0.00	5,253.31
34-620146	Dietary-Food-Meat	19,947.36	0.00	26,167.00
34-620150	Dietary-Supplements	5,358.60	0.00	6,210.42
34-620155	Dietary-Supplements-Nursing	1,351.36	0.00	884.30
34-640250	Dietary-Chemicals	3,999.76	0.00	2,477.92
34-650100	Dietary-Purchased Services	1,932.00	0.00	970.80
36-610110	Laundry-Supplies-Minor Equipment	248.00	0.00	0.00
36-640260	Laundry-Linens	87.64	0.00	0.00
36-650100	Laundry-Purchased Services	80,647.64	0.00	87,567.96
38-610105	Housekeeping-Supplies-Dept Specific	1,119.34	0.00	1,064.77
38-650100	Housekeeping-Purchased Services	122,721.00	0.00	131,392.53
40-600101	Maintenance-Productive-Director	67,970.24	0.00	60,764.40
40-600137	Maintenance-Productive-Technician	23,816.70	0.00	23,490.15
40-600201	Maintenance-Overtime-Director	17,871.70	0.00	5,084.72
40-600237	Maintenance-Overtime-Technician	502.95	0.00	2,238.13
40-600301	Maintenance-Non Productive-Director	3,898.55	0.00	11,899.83
40-600337	Maintenance-Non Productive-Technician	1,584.76	0.00	346.25
40-601100	Maintenance-Payroll Taxes	10,602.87	0.00	9,144.29
40-602100	Maintenance-Workers Comp	902.21	0.00	624.90
40-603100	Maintenance-Health Insurance	3,275.00	0.00	2,761.82
40-608110	Maintenance-Travel Allowance	328.10	0.00	105.00
40-610105	Maintenance-Supplies-Dept Specific	8,360.75	0.00	8,167.98
40-610110	Maintenance-Supplies-Minor Equipment	44.35	0.00	4,479.73
40-610220	Maintenance-Licenses&Certification	1,830.00	0.00	50.00
40-640130	Maintenance-Ground Maintenance	41,569.17	0.00	31,211.04
40-640140	Maintenance-Trash Removal	12,133.91	0.00	16,397.17
40-640160	Maintenance-Exterminating	1,434.81	0.00	2,520.20
40-640200	Maintenance-Repairs&Maintenance-Buil	2,523.93	0.00	5,019.62
40-640210	Maintenance-Repairs&Maintenance-Diel	250.00	0.00	2,643.83
40-640220	Maintenance-Repairs&Maintenance-Lau	325.00	0.00	1,000.00
40-640230	Maintenance-Repairs&Maintenance-Mec	2,740.69	0.00	0.00
40-640240	Maintenance-Repairs&Maintenance-Plun	1,976.56	0.00	1,192.50
40-650100	Maintenance-Purchased Services	27,887.04	0.00	37,677.49
42-640100	Utilities-Electricity	41,054.00	0.00	52,059.92
42-640110	Utilities-Gas/Oil	23,253.13	0.00	31,111.25
42-640120	Utilities-Water/Sewer	8,096.93	0.00	7,664.12
44-600145	Administration-Productive-Administrator	132,731.42	0.00	123,897.46
44-600149	Administration-Productive-Bus Off Clek	40,779.41	0.00	42,351.69
44-600169	Administration-Productive-Receptionist//	4,629.85	0.00	0.00
44-600345	Administration-Non Productive-Administi	14,038.72	0.00	35,114.68
44-600349	Administration-Non Productive Bus Off C	9,363.84	0.00	9,244.60
44-600369	Administration-Non Productive-Receptio	1,430.55	0.00	0.00
44-601100	Administration-Payroll Taxes	17,660.97	0.00	18,054.04
44-602100	Administration-Workers Comp	1,604.09	0.00	1,280.50
44-603100	Administration-Health Insurance	5,907.75	0.00	5,845.20
44-605100	Administration-Employee Relations	4,385.29	0.00	4,173.15
44-608110	Administration-Travel Allowance	4,532.09	0.00	2,272.09
44-610100	Administration-Supplies-Office	6,654.03	0.00	8,487.31
44-610110	Administration-Supplies-Minor Equipmer	583.77	0.00	2,393.22
44-610120	Administration-Postage	2,239.36	0.00	1,148.85
44-610130	Administration-Telephone	9,134.08	0.00	9,977.14
44-610135	Administration-Cable TV/Internet	20,429.22	0.00	20,729.00
44-610140	Administration-Payroll Services	11,750.15	0.00	5,055.41
44-610150	Administration-Accounting/Auditing	19,442.04	0.00	19,442.04
44-610160	Administration-Legal	17,003.89	0.00	43,002.12
44-610165	Administration-AR Attorney Fees	420.00	0.00	0.00
44-610170	Administration-Bank Service Charges	9,049.42	0.00	11,130.38
44-610180	Administration-Books/Dues/Subs/Meetin	875.00	0.00	7,359.25
44-610190	Administration-Insurance-Business	45,951.17	0.00	41,075.23

44-610195	Administration-Insurance Property	10,619.26	0.00	9,692.69
44-610200	Administration-Insurance-RT Survey	416.64	0.00	0.00
44-610210	Administration-Computer Maintenance	64,988.95	0.00	70,421.63
44-610220	Administration-Licenses&Certification	7,054.19	0.00	3,316.81
44-610230	Administration-Fines/Penalties/Settlements	39,426.53	0.00	1,750.00
44-610240	Administration-Equipment Rental	3,363.81	0.00	6,350.74
44-650100	Administration-Purchased Services	14,543.78	0.00	94,644.71
44-650167	Administration-Financial Services	69,335.47	0.00	84,638.17
6505.5	MDS Salaries	0.00	103,563.00	0.00
99-660100	Other Expenses-Bad Debt	95,231.18	0.00	115,256.89
99-670100	Other Expenses-Management Fees	101,980.72	0.00	117,130.13
99-680100	Other Expenses-Bed Tax Assessment	260,579.65	0.00	361,015.08
99-700100	Other Expenses-Rent	575,764.51	0.00	575,764.56
99-710100	Other Expenses-Depreciation	13,272.73	(7,982.86)	14,448.82
99-710101	Dep- Equipment	0.00	7,982.86	0.00
99-720105	Other Expenses-Interest-LOC	2,402.03	0.00	0.00
99-730120	Other Expenses-Taxes-Real Estate	99,520.00	0.00	99,519.96
Subtotal : None		1,303,022.95	0.00	1,245,801.77
Total [2]	P & L	1,303,022.95	0.00	1,245,801.77
	NET (INCOME) LOSS	0.00	0.00	0.00
	Sum of Account Groups	0.00	0.00	0.00

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

Account	Description	CAID CP 12/31/2022	FS PP-1 12/31/2021
Group : [S6L1.1C1]	Cash and Cash Equivalents		
Subgroup : None			
00-100540	Cash-Westfield-Operating	(492.77)	107,258.56
00-107000	Cash-PR Rec Clearing	300.00	0.00
00-107005	Cash-Petty Cash	2,800.00	2,800.00
Subtotal : None		2,607.23	110,058.56
Total [S6L1.1C1]	Cash and Cash Equivalents	2,607.23	110,058.56
Group : [S6L1.5C1]	Payer Accounts Receivable		
Subgroup : [S6L1.5C1A/ R Self-Pay Patients (Private)]			
00-110100	A/R- Resident Related	1,117,384.80	1,016,955.85
Subtotal [S6L1.5C1A] A/ R Self-Pay Patients (Private)		1,117,384.80	1,016,955.85
Total [S6L1.5C1]	Payer Accounts Receivable	1,117,384.80	1,016,955.85
Group : [S6L1.6C1]	Less Reserve for Bad Debts		
Subgroup : None			
00-110990	Reserve for Bad Debt	(427,770.65)	(332,211.93)
00-110997	Reserve for Bad Debt-Clinical	1,454.83	1,454.83
Subtotal : None		(426,315.82)	(330,757.10)
Total [S6L1.6C1]	Less Reserve for Bad Debts	(426,315.82)	(330,757.10)
Group : [S6L1.8C1]	Receivable from Affiliates/Related Parties		
Subgroup : None			
00-140000	Due From Opco Facilities	573,872.81	575,372.81
00-140089	Due From MHPK I	112,402.90	82,281.81
00-140095	Due From Opco to Propco	1,191,554.35	265,490.67
Subtotal : None		1,877,830.06	923,145.29
Total [S6L1.8C1]	Receivable from Affiliates/Related Parties	1,877,830.06	923,145.29
Group : [S6L1.10C1]	Supply Inventory		
Subgroup : None			
00-120100	Inventory	12,367.59	12,367.59
Subtotal : None		12,367.59	12,367.59
Total [S6L1.10C1]	Supply Inventory	12,367.59	12,367.59
Group : [S6L1.11C1]	Other Receivables		
Subgroup : None			
00-111100	Third Party Receivable	(0.05)	664.95
00-112101	Other Receivable - Owed From Previous	12,981.64	12,981.64
Subtotal : None		12,981.59	13,646.59
Total [S6L1.11C1]	Other Receivables	12,981.59	13,646.59
Group : [S6L1.15C1]	Other Prepaid Expenses		
Subgroup : None			
00-130100	Prepaid Expenses	6,646.27	4,600.70
00-130120	Prepaid Insurance	(4,280.85)	(736.40)

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