

Client: **A443213 - Elizabeth Seton Residence, Inc.**
Engagement: **MDMC 2022 - Elizabeth Seton Residence, Inc.**
Period Ending: **12/31/2022**
Trial Balance: **T-02 - Realty TB**
Workpaper: **T::02 - MCD REA-CR Groupings Report**

Account	Description	CAID CP 12/31/2022	CAID PP-1 12/31/2021
Group : [1025.0] Cash & Equivalents			
Subgroup : None			
6-00-000-1010 Bank - Current US		75,415.00	106,239.00
Subtotal : None		75,415.00	106,239.00
Total [1025.0] Cash & Equivalents		75,415.00	106,239.00
Group : [1050.0] Cash: Other Cash			
Subgroup : None			
6-00-000-1030 Bank Savings		1,644.00	46,641.00
Subtotal : None		1,644.00	46,641.00
Total [1050.0] Cash: Other Cash		1,644.00	46,641.00
Group : [1120.0] Accounts Receivable			
Subgroup : None			
6-00-000-1100 Accounts Receivable		20,053.00	(309.00)
Subtotal : None		20,053.00	(309.00)
Total [1120.0] Accounts Receivable		20,053.00	(309.00)
Group : [1180.0] Loans Receivable: Affiliates/Related Parties			
Subgroup : None			
6-95-000-2410 Due From (To) ESR		60,488.00	27,697.00
6-99-000-2410 Due From (To) Marillac Residence Inc.		5,154.00	(29,224.00)
Subtotal : None		65,642.00	(1,527.00)
Total [1180.0] Loans Receivable: Affiliates/Related Parties		65,642.00	(1,527.00)
Group : [1311.0] Other Current Assets			
Subgroup : None			
6-00-000-1800 Nativity Scenes		14,299.00	14,299.00
Subtotal : None		14,299.00	14,299.00
Total [1311.0] Other Current Assets		14,299.00	14,299.00
Group : [1511.1] Land: Cost			
Subgroup : None			
6-00-000-1700 Land		561,995.00	561,995.00
Subtotal : None		561,995.00	561,995.00
Total [1511.1] Land: Cost		561,995.00	561,995.00
Group : [1521.1] Building: Cost			
Subgroup : None			
6-00-000-1701 Buildings		12,007,678.00	11,866,842.00
6-00-000-1815 Community Owned Houses		1,929,353.00	1,929,353.00
Subtotal : None		13,937,031.00	13,796,195.00
Total [1521.1] Building: Cost		13,937,031.00	13,796,195.00
Group : [1522.2] Building: Accum. Depr.			
Subgroup : None			
6-00-000-1910 Accumulated Depreciation - Building		(5,938,482.00)	(5,702,535.00)
Subtotal : None		(5,938,482.00)	(5,702,535.00)
Total [1522.2] Building: Accum. Depr.		(5,938,482.00)	(5,702,535.00)
Group : [1651.1] Equipment: Cost			
Subgroup : None			
6-00-000-1708 Furnishings & Equipment		2,214,627.00	2,147,959.00
Subtotal : None		2,214,627.00	2,147,959.00
Total [1651.1] Equipment: Cost		2,214,627.00	2,147,959.00
Group : [1652.2] Equipment: Accum. Depr.			
Subgroup : None			
6-00-000-1900 Accumulated Depreciation - Furnishings & Eq		(1,925,222.00)	(1,774,667.00)
Subtotal : None		(1,925,222.00)	(1,774,667.00)
Total [1652.2] Equipment: Accum. Depr.		(1,925,222.00)	(1,774,667.00)
Group : [2020.0] Trade Payables			
Subgroup : None			
6-00-000-2000 Accounts Payable		(1,204.00)	0.00
Subtotal : None		(1,204.00)	0.00
Total [2020.0] Trade Payables		(1,204.00)	0.00
Group : [2230.0] Other Current Liabilities			
Subgroup : None			
6-00-000-2042 Dental Insurance Payable		(998.00)	(796.00)
6-00-000-2063 Optional Life & Disability Payable		1,065.00	816.00
Subtotal : None		67.00	20.00
Total [2230.0] Other Current Liabilities		67.00	20.00
Group : [2520.0] Capital (Sole or Part)			
Subgroup : None			

140,836.00

7041.8

66,668.00

6666.8

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Workpaper: **T:::02 - MCD REA-CR Groupings Report**

Account	Description	CAID CP 12/31/2022	CAID PP-1 12/31/2021	
6-00-000-3000	Sisters' Equity	(9,189,611.00)	(9,217,847.00)	
Subtotal : None		(9,189,611.00)	(9,217,847.00)	
Total [2520.0] Capital (Sole or Part)		(9,189,611.00)	(9,217,847.00)	4,699.00
Group : [3510.1] Rental Income: Nursing Facilities				
Subgroup : None				
6-95-000-4635	Rent Received from ESR	(50,293.00)	(51,451.00)	
Subtotal : None		(50,293.00)	(51,451.00)	
Total [3510.1] Rental Income: Nursing Facilities		(50,293.00)	(51,451.00)	
Group : [3510.2] Rental Income: Residential Care Facilities				
Subgroup : None				
6-99-000-4635	Rent Received from Marillac Residence Inc.	(547,733.00)	(444,014.00)	
Subtotal : None		(547,733.00)	(444,014.00)	
Total [3510.2] Rental Income: Residential Care Facilities		(547,733.00)	(444,014.00)	
Group : [3520.0] Other Rental Income				
Subgroup : None				
6-00-000-4430	Property Rentals	0.00	(1,124.00)	
6-90-000-4634	Rent Received from CCF	(26,292.00)	(25,524.00)	
6-90-000-4635	Rent Received from Houses	(115,524.00)	(112,140.00)	
6-97-000-4635	Rent Received from MSVWRC	(43,848.00)	(42,576.00)	
Subtotal : None		(185,664.00)	(181,364.00)	
Total [3520.0] Other Rental Income		(185,664.00)	(181,364.00)	
Group : [3530.0] Other Income				
Subgroup : None				
6-00-000-4120	Bank Interest	(3.00)	(62.00)	
6-00-000-4499	Other Income - Other	(37,756.00)	(36,640.00)	
6-38-000-4499	Other Income - Diocesan Self Insurance Plan	(163.00)	(780.00)	
6-79-040-6005	Telephone Recovery	(27,588.00)	(28,645.00)	
6-79-040-6013	Internet Recovery	(13,927.00)	(17,954.00)	
6-90-000-3005	Capital Grant from Common Congregational Fu	(50,000.00)	(50,000.00)	
6-90-000-4505	CCF Operating Grant	(255,000.00)	(315,000.00)	
6-95-025-4660	Maintenance Grounds Recovery - ESR	(79,067.00)	(29,677.00)	
6-95-025-4665	Building Maintenance Recovery ESR	(170,556.00)	(164,000.00)	
6-95-025-4670	Salary & Benefit Recovery - Plant Mger - ES	(94,272.00)	(90,640.00)	
6-95-025-5310	Utilities Recovered from ESR - Laundry	(3,900.00)	(3,900.00)	
6-99-000-1301	Dietary Rec - ESR Inc.	(1,537.00)	2,469.00	
6-99-000-1302	Dietary Rec - Marillac	(7,924.00)	(3,199.00)	
6-99-000-1323	Maint Rec -Blng Maint-Marillac	(13,508.00)	(18,246.00)	
6-99-000-1331	Laundry Rec - ESR Inc.	(1,915.00)	2,405.00	
6-99-000-1332	Laundry Rec - Marillac	5,320.00	(141.00)	
6-99-000-1334	Housekeeping rec - ESR	(9,504.00)	(24,413.00)	
6-99-000-1336	Housekeeping rec - Marillac	50,341.00	17,644.00	
6-99-025-4660	Maintenance Grounds Recovery - Marillac	(26,232.00)	(25,226.00)	
6-99-025-4665	Building Maintenance Recovery Marillac	(141,612.00)	(136,166.00)	
6-99-025-4670	Salary & Benefit Recovery - Plant Mger - Ma	(57,420.00)	(55,208.00)	
Subtotal : None		(936,223.00)	(977,379.00)	
Total [3530.0] Other Income		(936,223.00)	(977,379.00)	
Group : [9550.0] Building Depreciation				
Subgroup : None				
6-00-025-7910	Depreciation Building	235,947.00	231,678.00	
Subtotal : None		235,947.00	231,678.00	
Total [9550.0] Building Depreciation		235,947.00	231,678.00	
Group : [9570.0] Equipment Depreciation				
Subgroup : None				
6-00-025-7900	Depreciation Furnishings & Equipment	150,556.00	144,255.00	
Subtotal : None		150,556.00	144,255.00	
Total [9570.0] Equipment Depreciation		150,556.00	144,255.00	
Group : [9580.0] Insurance- Building, Building Improvement, and Equipment				
Subgroup : None				
6-00-025-5440	Insurance	53,839.00	47,942.00	
Subtotal : None		53,839.00	47,942.00	
Total [9580.0] Insurance- Building, Building Improvement, and Equipment		53,839.00	47,942.00	
Group : [9502.5] Other Operating Expenses				
Subgroup : [9502] Liab Insurance				
6-00-040-6030	Insurance, Public Liability, Fidelity	7,146.00	6,564.00	
Subtotal [9502A] Liab Insurance		7,146.00	6,564.00	
Subgroup : [9502] Utilities				
6-00-025-5410	Electricity	241,815.00	249,338.00	
6-00-025-5415	Water	128,487.00	114,858.00	
6-00-025-5420	Fuel	601.00	210.00	
6-00-025-5421	Gas - Building	142,491.00	128,710.00	

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Workpaper: **T:::02 - MCD REA-CR Groupings Report**

Account	Description	CAID CP	CAID PP-1
		12/31/2022	12/31/2021
6-95-025-4645	Utilities Recovered from ESR - Fuel	(37,060.00)	(33,465.00)
6-95-025-4650	Utilities Recovered from ESR - Electricity	(69,344.00)	(70,762.00)
6-95-025-4655	Utilities Recovered from ESR - Water	(1,248.00)	(1,239.00)
Subtotal [9502B] Utilities		405,742.00	387,650.00
Subgroup : [9502] Plant			
6-00-025-5450	Heating & Ventilation - Contract	14,450.00	18,462.00
6-00-025-5475	Pest Control - Contract	4,445.00	4,905.00
6-00-025-5480	Security - Contract	12,943.00	0.00
6-00-025-5485	Rafuse Disposal	218.00	210.00
6-00-025-5490	Fire Alarm Services - Contract	18,851.00	21,725.00
6-00-025-5495	Elevator - Contract	13,752.00	16,567.00
6-00-025-5630	Repairs & Mtce - Furnish. & Eqmt - Other	5,041.00	2,617.00
6-00-025-5640	Purchases of Furnish. & Eqmt - Other	5,333.00	15,841.00
6-00-025-5700	Non Capital Repairs & Maintenance - Buildi	127,930.00	115,985.00
6-01-025-5490	Fire Alarm Services - Other	26,681.00	0.00
6-01-025-5495	Elevator - Other	81,858.00	0.00
6-01-025-5615	Maintenance Grounds	33,868.00	19,449.00
6-03-025-5500	Snow Removal - Salt	10,997.00	4,723.00
Subtotal [9502C] Plant		356,367.00	220,484.00
Subgroup : [9502] Other			
6-00-015-5335	Supplies (Housekeeping)	1,047.00	1,714.00
6-00-025-5000	Salaries - Lay (Occupancy)	395,338.00	359,659.00
6-00-025-5060	Uniforms	2,701.00	3,712.00
6-00-025-5631	Repairs & Mtce - Furnish. & Eqmt - Dietary	14,054.00	12,990.00
6-00-025-5632	Repairs & Mtce - Furnish. & Eqmt - Laundry	9,554.00	11,141.00
6-00-025-5641	Purchases of Furnish. & Eqmt - Dietary	8,420.00	5,237.00
6-00-025-5642	Purchase - Fur. & Equip. - Laundry	0.00	4,914.00
6-00-025-5643	Rental of Furnish. & Eqmt - Dietary	6,300.00	7,875.00
6-00-025-6215	Registration & Insurance	2,722.00	2,439.00
6-00-040-5000	Salaries - Lay (Administration)	29,581.00	28,645.00
6-00-040-5030	Social Security	31,861.00	29,098.00
6-00-040-5040	Workers' Compensation	9,148.00	6,432.00
6-00-040-5045	Employee Pension Plan	11,366.00	9,586.00
6-00-040-5050	Medical Insurance	32,907.00	31,809.00
6-00-040-5055	Group Life & Disability Insurance	(278.00)	(233.00)
6-00-040-6005	Telephone	31,576.00	32,739.00
6-00-040-6013	Internet	20,238.00	26,780.00
6-00-040-6015	Postage	116.00	261.00
6-00-040-6020	Printing, Stationery & Office Supplies	712.00	454.00
6-00-040-6050	Books & Periodicals	200.00	200.00
6-00-040-6075	Computer	435.00	122.00
6-00-040-6080	Bank Charges	238.00	156.00
6-00-040-6199	Other Administration	342.00	180.00
6-00-040-6620	Gifts	0.00	125.00
6-02-040-6000	Professional Fees - Legal	60.00	0.00
6-10-040-6000	Professional Fees - Payroll Services	1,583.00	1,752.00
6-90-040-5005	Salaries - Sisters - Houses (Administration	40,129.00	38,585.00
6-95-015-7721	Services Purchased-Housekeeping-ESR	23,712.00	22,800.00
Subtotal [9502E] Other		674,062.00	639,172.00
Total [9502.5] Other Operating Expenses		1,443,317.00	1,253,870.00

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