

Client: **A443800 - Campion Health & Wellness, Inc.**
Engagement: **MD 2023 - Campion Health & Wellness**
Period Ending: **12/31/2023**
Trial Balance: **T02 - Realty TB**
Workpaper: **T:::02 - MCD REA-CR Groupings Report**

Account	Description	CAID 12/31/2023	PP-1 12/31/2022	
Group : [1025.0] Cash & Equivalents				
Subgroup : None				
1110	Cash:Bank of America-Cash	1,304,941.56	1,703,414.56	
1111	Cash:Petty Cash - U.S. Dollars	4,000.00	4,000.00	
Subtotal : None		1,308,941.56	1,707,414.56	
Total [1025.0] Cash & Equivalents		1,308,941.56	1,707,414.56	
Group : [1120.0] Accounts Receivable				
Subgroup : None				
1340	Accounts Receivable:Accounts Receivable	891,904.92	1,249,138.40	
Subtotal : None		891,904.92	1,249,138.40	
Total [1120.0] Accounts Receivable		891,904.92	1,249,138.40	
Group : [1180.0] Loans Rec. AffiliatesRelated				
Subgroup : None				
1450	Exchanges:Due from CHW	68,901.49	(29,652.48)	
Subtotal : None		68,901.49	(29,652.48)	
Total [1180.0] Loans Rec. AffiliatesRelated		68,901.49	(29,652.48)	
Group : [1280.0] Prepaid Insurance				
Subgroup : None				
1710	Prepaid Expenses:Prepaid Insurance	65,668.64	50,882.96	
2614	Other Liabilities:Insurance- Vision	426.03	269.09	
Subtotal : None		66,094.67	51,152.05	
Total [1280.0] Prepaid Insurance		66,094.67	51,152.05	
Group : [1300.0] Other Prepaid Expenses				
Subgroup : None				
1720	Prepaid Expenses:Other Prepaid	14,066.71	12,435.34	
Subtotal : None		14,066.71	12,435.34	
Total [1300.0] Other Prepaid Expenses		14,066.71	12,435.34	
Group : [1311.0] Other Current Assets				
Subgroup : None				
1410	Exchanges:Exchange	14.99	1,016.05	
2603	403B Withheld	0.00	239.31	
2608	Other Liabilities:Rent	87,513.62	84,592.18	
2613	Other Liabilities:Flex Spending Acct Medical	6,985.30	4,219.95	
Subtotal : None		94,513.91	90,067.49	
Total [1311.0] Other Current Assets		94,513.91	90,067.49	
Group : [1611.1] Building Improvements Cost				
Subgroup : None				
1904	Fixed Assets:Leasehold Improvements	4,019,927.38	3,163,894.53	
Subtotal : None		4,019,927.38	3,163,894.53	
Total [1611.1] Building Improvements Cost		4,019,927.38	3,163,894.53	856,032.85
Group : [1612.2] Accum Depr Bldg Improvements				
Subgroup : None				
1914	Fixed Assets:Accum Dep'n Leasehold Improv	(872,261.45)	(683,690.90)	
Subtotal : None		(872,261.45)	(683,690.90)	
Total [1612.2] Accum Depr Bldg Improvements		(872,261.45)	(683,690.90)	
Group : [1651.1] Equipment Cost				
Subgroup : None				
1901	Fixed Assets:Equipment/Furniture/Fixtures	5,389,890.67	5,280,950.69	
Subtotal : None		5,389,890.67	5,280,950.69	
Total [1651.1] Equipment Cost		5,389,890.67	5,280,950.69	108,939.98
Group : [1652.2] Accum Depr Equipment				
Subgroup : None				
1911	Fixed Assets:Accum Dep'n Equip/Furn/Fixtur	(4,683,149.75)	(4,543,070.38)	
Subtotal : None		(4,683,149.75)	(4,543,070.38)	
Total [1652.2] Accum Depr Equipment		(4,683,149.75)	(4,543,070.38)	
Group : [1701.1] Motor Vehicles				
Subgroup : None				
1903	Fixed Assets:Automobiles & Trucks	726,521.84	673,793.84	
Subtotal : None		726,521.84	673,793.84	
Total [1701.1] Motor Vehicles		726,521.84	673,793.84	
Group : [1702.2] Accum Depr Motor Vehicles				
Subgroup : None				

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

Account	Description	CAID	PP-1
		12/31/2023	12/31/2022
1913	Fixed Assets:Accum Dep'n Automobiles	(567,107.83)	(542,888.61)
Subtotal : None		(567,107.83)	(542,888.61)
Total [1702.2] Accum Depr Motor Vehicles		(567,107.83)	(542,888.61)
Group : [1710.1] Software Limited Life Assets			
Subgroup : None			
1906	Fixed Assets:Software - Fixed Asset	42,423.69	42,423.69
Subtotal : None		42,423.69	42,423.69
Total [1710.1] Software Limited Life Assets		42,423.69	42,423.69
Group : [1710.2] A/D Software Limited Life Assets			
Subgroup : None			
1916	Fixed Assets:Accum Dep'n Software	(42,423.69)	(41,803.91)
Subtotal : None		(42,423.69)	(41,803.91)
Total [1710.2] A/D Software Limited Life Assets		(42,423.69)	(41,803.91)
Group : [1979.0] Construction in Progress			
Subgroup : None			
1905	Fixed Assets:Construction In Progress	31,567.91	191,545.57
Subtotal : None		31,567.91	191,545.57
Total [1979.0] Construction in Progress		31,567.91	191,545.57
Group : [2020.0] Trade Payables			
Subgroup : None			
2110	Accounts Payable	(209,027.27)	(283,496.04)
Subtotal : None		(209,027.27)	(283,496.04)
Total [2020.0] Trade Payables		(209,027.27)	(283,496.04)
Group : [2030.0] Accrued Expenses			
Subgroup : None			
2601	Other Liabilities:Accrued Payroll	(298,677.85)	(280,630.28)
Subtotal : None		(298,677.85)	(280,630.28)
Total [2030.0] Accrued Expenses		(298,677.85)	(280,630.28)
Group : [2230.0] Other Current Liabilities			
Subgroup : None			
1430	Exchanges:Payroll	(513.50)	(475.78)
1460	Exchanges:Community Fund Transfers	(6,640.30)	(7,371.56)
2612	Other Liabilities:Flex Spending Acct Depend	(523.85)	(1,288.85)
Subtotal : None		(7,677.65)	(9,136.19)
Total [2230.0] Other Current Liabilities		(7,677.65)	(9,136.19)
Group : [2650.0] Retained Earnings			
Subgroup : None			
2990	General Fund	(6,048,447.37)	(5,565,159.55)
Subtotal : None		(6,048,447.37)	(5,565,159.55)
Total [2650.0] Retained Earnings		(6,048,447.37)	(5,565,159.55)
Group : [3510.1] Rental Income: Nursing Facilities			
Subgroup : None			
4761	Rent (Lease) from CHW	(323,400.00)	(161,700.00)
Subtotal : None		(323,400.00)	(161,700.00)
Total [3510.1] Rental Income: Nursing Facilities		(323,400.00)	(161,700.00)
Group : [3530.0] Other Income			
Subgroup : None			
4211	Salary Institutional (non-tax)	(119,175.25)	(67,176.88)
4226	Perquisites (Parish Supply)	(3,265.00)	(3,660.00)
4228	Stipends from Masses Said	(2,280.00)	(180.00)
4229	Gifts	(630,695.36)	(295,188.96)
4310	Province Subsidy	(6,034,681.38)	(3,037,686.74)
4311	Donation/Community Support Fund	(1,254,452.90)	(1,006,401.25)
4331	Private Room & Board	(1,650.00)	0.00
4412	Rent	(29,505.28)	(17,500.44)
4432	Retreat Offerings	(15,307.00)	(3,200.00)
4435	Spiritual Direction	0.00	(150.00)
4471	Miscellaneous	(1,510.39)	0.00
4521	Gain (Loss) Disposals	(17,000.00)	(59.41)
4663	Oral History	(35.00)	0.00
4711	Dietary Services	(1,230,290.54)	(562,412.78)
4712	Housekeeping Services	(632,860.10)	(259,739.10)
4713	Maintenance Services	(203,802.32)	(81,939.13)
4714	Laundry Services	(9,390.73)	(3,230.86)
4715	Accounting & H.R. Services	(677,449.01)	(247,839.72)

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

Account	Description	CAID	PP-1
		12/31/2023	12/31/2022
4716	Telephone	(14,486.78)	(9,105.69)
4717	Electricity	(97,975.84)	(52,862.52)
4718	Heat	(64,186.78)	(26,832.44)
4719	Water/Sewer/Rubbish	(26,621.48)	(9,995.55)
4741	Dining Rm Income (Emp / Guest)	(23,513.00)	(11,809.73)
4782	Hosting (Weekends)	0.00	(5,280.00)
7560	Support to CHW for Operations	3,370,000.00	1,200,000.00
7570	Support to CHW for Capital Proj	349,632.68	797,449.06
Subtotal : None		(7,370,501.46)	(3,704,802.14)
Total [3530.0] Other Income		(7,370,501.46)	(3,704,802.14)
Group : [9570.0] Equipment Depreciation			
Subgroup : None			
7300	Dp'n - Equipment-Furn/Fixtures	140,079.37	68,692.92
Subtotal : None		140,079.37	68,692.92
Total [9570.0] Equipment Depreciation		140,079.37	68,692.92
Group : [9575.0] Software Depreciation			
Subgroup : None			
7416	Dp'n - Software	619.78	309.89
Subtotal : None		619.78	309.89
Total [9575.0] Software Depreciation		619.78	309.89
Group : [9502.5] Other Operating Expenses			
Subgroup : None			
5011	Personal/Sundries	117,617.64	49,458.10
5021	Retreat	6,429.75	2,826.00
5022	Spiritual Direction	2,126.00	552.00
5042	Memberships, Dues, Periodicals	1,223.38	2,125.88
5043	Books	10.31	0.00
5044	Workshops, Conferences, Convent	214.99	0.00
5045	Travel to & Living Accom.	4,461.21	188.25
5052	Medical Expense not covered	34,131.35	3,870.00
5064	Room & Board & Other Rent Exp	1,200.00	4,340.00
5101	Library-Books & Periodicals	3,655.13	2,446.26
5102	Newspapers - Common Room	25,363.09	12,216.44
5103	Cable TV - Common room	40,377.00	18,847.85
5104	Chapel Expense	47,604.07	18,552.08
5105	Laundry and/or Linen Services	57,384.19	20,359.53
5106	General Supplies	65,284.98	37,070.62
5106.1	Oral History	526.21	191.12
5107	Janitorial Supplies	87,825.19	31,802.51
5108	Kitchen Supplies	38,068.68	19,936.30
5110	Office Supplies	24,875.04	10,925.69
5111	Postage/Federal Express/UPS	5,272.25	852.95
5112	Printing	939.00	0.00
5113	Entertainment/Hospitality	5,420.09	1,941.42
5116	Miscellaneous	5,629.14	3,211.22
5116.1	Employee benefit	12,254.45	12,843.25
5125	All other Food items	529,417.04	260,029.82
5131	Alcholic Beverages	16,719.67	9,446.95
5136	Plumbing Supplies	24,828.45	9,648.51
5137	Electrical Supplies	7,861.47	3,638.54
5141	Furnishings	1,523.18	952.68
5142	Painting, interior	6,863.70	1,279.23
5143	General Repairs	76,965.76	34,809.30
5144	Service Contracts on Equipment	28,335.00	6,649.42
5145	Groundskeeping	76,487.69	42,467.63
5147	Contracted Services	100,051.65	20,350.58
5148	Elevator Contract & Repairs	28,452.00	12,850.00
5149	Boiler/Generator Rep/Cont	49,183.72	29,506.83
5151	Campion Health Center Fees	178,456.00	78,368.99
5152	Funerals	72,278.45	23,551.08
5163	FACSI Contribution	2,830.00	0.00
5201	Salaries & Wages	3,134,964.92	1,310,885.81
5210	FMLA Tax	18,942.14	8,756.45
5211	FICA & Medicare - 'er Portion	226,067.98	94,070.05
5212	Pension Plan - Contributions	115,957.69	60,929.11
5213	Workers Compensation	16,924.00	9,229.98
5214	Health Insurance	539,893.75	231,292.49
5216	Insurance - Life - Employees	8,915.11	4,549.48
5217	Insurance - LTD/STD Employees	17,360.42	8,808.40
5218	Payroll Cost	8,419.01	3,862.20
5301	Electricity	236,203.92	140,965.33
5303	Heating (gas or oil)	248,497.03	103,880.92

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Account	Description	CAID	PP-1		
		12/31/2023	12/31/2022		
5304	Water & Sewer	55,946.79	18,142.81		
5305	Telephone	35,556.53	20,480.75		
5306	Rubbish Removal / Cesspool	47,117.42	22,304.64		
5312	Auditing Fees	45,202.50	26,358.75		
5333	Hardware & Peripherals	7,947.16	2,922.94		
5334	Software	4,447.03	878.36		
5335	Service Contracts	30,084.49	27,016.27		
5336	Repairs	120.00	60.00		
5337	E-mail, Internet Fees/Tele Lines	7,159.60	3,246.63		
5340	Liability	422,628.58	182,664.80	109,164.96	Allow 23.83%
5343	CyberBreach Liability Insurance	3,575.73	1,726.02		313,463.62
5352	Rental (Short term)	517.07	0.00		
5353	Registration & Inspection	3,635.40	1,225.00		
5354	Operation - gas, oil, etc	19,185.86	11,944.54		
5355	Maintenance repairs & parts	15,373.22	10,635.35		
5356	Insurance	46,215.87	13,473.90		
5357	Toll / Parking	4,494.46	2,364.28		
5361	Guest Directors	4,050.00	960.00		
5363	Staff Development	1,544.95	1,350.00		
5372	Advertising	5,286.31	0.00		
5374	Acct. Bank Chg/Adjustments	264.00	4,006.74		
5376	Forgiveness of Debt	2,610.85	0.00		
5378	PayPal Fee	16.76	16.76		
5379	BOFA Merchant Fees	826.86	605.60		
5441	Alms Committed	1,380.75	399.97		
5442	Alms Uncommitted	7,009.00	7,829.74		
5446	Donations	235,108.57	75,363.84		
7100	Dp'n - Automobiles	71,051.22	33,799.21		
7400	Dp'n - Leasehold Improvements	188,570.55	79,097.36		
7540	Fair Market Value Bldg Rent Exp	1,000,000.00	500,000.00		
7550	In Kind Contribution from Trust	(1,000,000.00)	(500,000.00)		
Subtotal : None		7,627,220.42	3,314,211.51		
Total [9502.5] Other Operating Expenses		7,627,220.42	3,314,211.51	7,204,591.84	
Sum of Account Groups		0.00	0.00		
Net (Income) Loss		0.00	0.00		

Tickmarks

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