

Elizabeth Seton Residence, Inc.

Year End: December 31, 2023

MA Summary TB

Prepared by	Reviewed by
ML24500 3/27/2024	DF15452 4/1/2024

4005. 01

Account	Prelim	Adj's	Reclass	Rep	Annotation	Rep 12/22 %Chg
S6L1.01C1 Cash and Cash Equivalen	137,885.00	0.00	0.00	137,885.00		505,322.00 (73)
S6L1.03C1 Current Portion Assets WI	249,757.00	0.00	0.00	249,757.00		258,376.00 (3)
S6L1.05C1 Payer Accounts Receivabl	1,175,847.00	0.00	0.00	1,175,847.00		975,751.00 21
S6L1.06C1 Reserve for Bad Debt	(67,359.00)	0.00	0.00	(67,359.00)		(27,895.00) 141
S6L1.11C1 Other Receivables	19,689.00	0.00	0.00	19,689.00		12,175.00 62
S6L1.13C1 Prepaid Insurance	26,876.00	0.00	0.00	26,876.00		19,957.00 35
S6L1.15C1 Other Prepaid Expenses	192,232.00	0.00	0.00	192,232.00		34,148.00 463
Current Assets	<u>1,734,927.00</u>	<u>0.00</u>	<u>0.00</u>	<u>1,734,927.00</u>		<u>1,777,834.00</u> (2)
S6L2.2C1 Buildings	354,054.00	0.00	0.00	354,054.00		408,524.00 (13)
S6L2.3C1 Improvements	2,249,010.00	0.00	0.00	2,249,010.00		2,458,127.00 (9)
S6L2.4C1 Equipment	553,046.00	0.00	0.00	553,046.00		626,367.00 (12)
Non-Current Fixed Assets	<u>3,156,110.00</u>	<u>0.00</u>	<u>0.00</u>	<u>3,156,110.00</u>		<u>3,493,018.00</u> (10)
S6L3.04C1 Construction in Progress	616,490.00	0.00	0.00	616,490.00		43,322.00 1323
Non-Current Assets	<u>616,490.00</u>	<u>0.00</u>	<u>0.00</u>	<u>616,490.00</u>		<u>43,322.00</u> 1323
TOTAL ASSETS	<u>5,507,527.00</u>	<u>0.00</u>	<u>0.00</u>	<u>5,507,527.00</u>		<u>5,314,174.00</u> 4
S6L5.01C1 Trade Payables	(224,226.00)	0.00	0.00	(224,226.00)		(120,389.00) 86
S6L5.02C1 Accrued Expenses	(198,606.00)	0.00	0.00	(198,606.00)		(142,268.00) 40
S6L5.03C1 Due to Insurance Payers	0.00	0.00	0.00	0.00		(32,135.00) (100)
S6L5.06C1 Long Term Debt, Current I	(473,512.00)	0.00	0.00	(473,512.00)		(338,706.00) 40
S6L5.07C1 Accrued Salaries and Pay	(807,548.00)	0.00	0.00	(807,548.00)		(758,538.00) 6
S6L5.10C1 Other Current Liabilities	(40,155.00)	0.00	0.00	(40,155.00)		0.00 0
Current Liabilities	<u>(1,744,047.00)</u>	<u>0.00</u>	<u>0.00</u>	<u>(1,744,047.00)</u>		<u>(1,392,036.00)</u> 25
S6L6.01C1 Mortgages Payable	(108,321.00)	0.00	0.00	(108,321.00)		(174,628.00) (38)
S6L6.02C1 Due to Related Parties, Su	(126,841.00)	0.00	0.00	(126,841.00)		(71,933.00) 76
Non-Current Liabilities	<u>(235,162.00)</u>	<u>0.00</u>	<u>0.00</u>	<u>(235,162.00)</u>		<u>(246,561.00)</u> (5)
TOTAL LIABILITIES	<u>(1,979,209.00)</u>	<u>0.00</u>	<u>0.00</u>	<u>(1,979,209.00)</u>		<u>(1,638,597.00)</u> 21
S6L8A.1C1 Net Assets Balance: Prior	(4,960,979.00)	0.00	0.00	(4,960,979.00)		(4,773,417.00) 4
S6L8A.1C2 Net Assets With Donor Re	(72,599.00)	0.00	0.00	(72,599.00)		(89,286.00) (19)

4/1/2024

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Elizabeth Seton Residence, Inc.

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ML24500 3/27/2024	DF15452 4/1/2024

4005. 01-1

Account	Prelim	Adj's	Reclass	Rep	Annotation	Rep 12/22 %Chg
Net Assets	(5,033,578.00)	0.00	0.00	(5,033,578.00)		(4,862,703.00) 4
Net (Income) Loss	1,505,260.00	0.00	0.00	1,505,260.00		1,187,126.00 27
TOTAL EQUITY	(3,528,318.00)	0.00	0.00	(3,528,318.00)		(3,675,577.00) (4)
TOTAL LIABILITY AND EQUITY	(5,507,527.00)	0.00	0.00	(5,507,527.00)		(5,314,174.00) 4
S2L1.01C1 Routine - Private Pay	(4,788,044.00)	0.00	0.00	(4,788,044.00)		(4,441,163.00) 8
S2L1.04C1 Routine - Medicare Fee-Fc	(2,458,998.00)	0.00	0.00	(2,458,998.00)		(2,311,021.00) 6
S2L1.05C1 Routine - Medicare Manag	(348,128.00)	0.00	0.00	(348,128.00)		(180,913.00) 92
S2L1.06C1 Routine - MassHealth Fee-	(3,952,417.00)	0.00	0.00	(3,952,417.00)		(3,701,009.00) 7
Routine Revenue	(11,547,587.00)	0.00	0.00	(11,547,587.00)		(10,634,106.00) 9
S2L1.01C2 Ancillary - Private Pay	(444.00)	0.00	0.00	(444.00)		(2,542.00) (83)
S2L1.04C2 Ancillary - Medicare Fee-F	(720,284.00)	0.00	0.00	(720,284.00)		(143,822.00) 401
S2L1.05C2 Ancillary - Medicare Manag	(379,965.00)	0.00	0.00	(379,965.00)		(287,990.00) 32
S2L1.06C2 Ancillary - Mass Health Fe	(89,547.00)	0.00	0.00	(89,547.00)		(24,003.00) 73013
S2L1.08C2 Ancillary - Senior Care Op	(228.00)	0.00	0.00	(228.00)		(94.00) 143
Ancillary Revenue	(1,190,468.00)	0.00	0.00	(1,190,468.00)		(434,472.00) 174
TOTAL NURSING FACILITY REVENUE	(12,738,055.00)	0.00	0.00	(12,738,055.00)		(11,068,578.00) 15
S2L3.02C1 Endowment and Other No	(195,991.00)	0.00	0.00	(195,991.00)		(766,286.00) (74)
S2L3.06C1 Prior Year Retroactive Rev	7,932.00	0.00	0.00	7,932.00		(1,099.00) (822)
S2L3.07C1 Interest Income	(123.00)	0.00	0.00	(123.00)		(6.00) 1950
S2L3.09C1 Administrative and Gener	0.00	0.00	0.00	0.00		(34,325.00) (100)
S2L3.11C1 Variable Recoverable Re	(10,133.00)	0.00	0.00	(10,133.00)		(36,219.00) (72)
Other Nursing Facility Revenue	(198,315.00)	0.00	0.00	(198,315.00)		(837,935.00) (76)
TOTAL REVENUE	(12,936,370.00)	0.00	0.00	(12,936,370.00)		(11,906,513.00) 9
S3L1.01C1 Director of Nurses - Salari	135,497.00	0.00	0.00	135,497.00		116,796.00 16
S3L1.07C1 Registered Nurses - Salari	965,475.00	0.00	0.00	965,475.00		709,418.00 36
S3L1.11C1 Registered Nurses - Purch	167,765.00	0.00	0.00	167,765.00		29,375.00 471
S3L1.12C1 Licensed Practical Nurses	1,434,712.00	0.00	0.00	1,434,712.00		1,524,664.00 (6)
S3L1.16C1 LPN Purchased Services -	91,886.00	0.00	0.00	91,886.00		30,163.00 205

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4005. 01-2

Account	Prelim	Adj's	Reclass	Rep	Annotation	Rep 12/22 %Chg
S3L1.17C1 Certified Nurse Aides - Sa	2,753,882.00	0.00	0.00	2,753,882.00		2,393,369.00 15
S3L1.21C1 CNA Purchased Services	113,583.00	0.00	0.00	113,583.00		37,670.00 202
Nursing Expenses	5,662,800.00	0.00	0.00	5,662,800.00		4,841,455.00 17
S3L2.01C1 Administration - Salaries	29,159.00	0.00	0.00	29,159.00		61,822.00 (53)
S3L2.02C1 Administration - Employer	1,184,576.00	0.00	0.00	1,184,576.00		1,027,978.00 15
S3L2.03C1 Administration - Payroll Ti	788,357.00	0.00	0.00	788,357.00		670,947.00 17
S3L2.07C1 Clerical Staff - Salaries	501,947.00	0.00	0.00	501,947.00		462,401.00 9
S3L2.11C1 Electronic Data Processin	20,646.00	0.00	0.00	20,646.00		19,611.00 5
S3L2.12C1 Office Supplies	44,750.00	0.00	0.00	44,750.00		40,645.00 10
S3L2.13C1 Telecommunications	21,345.00	0.00	0.00	21,345.00		19,991.00 7
S3L2.15C1 Travel: Conventions & Me	8.00	0.00	0.00	8.00		0.00 0
S3L2.16C1 Advertising - Help Wanted	43,211.00	0.00	0.00	43,211.00		43,083.00 0
S3L2.18C1 Continuing Professional E	16,235.00	0.00	0.00	16,235.00		14,807.00 10
S3L2.19C1 Accounting Services (not	67,633.00	0.00	0.00	67,633.00		64,785.00 4
S3L2.20C1 Insurance - Malpractice &	64,766.00	0.00	0.00	64,766.00		59,292.00 9
S3L2.22C1. A Professional Services	64,741.00	0.00	0.00	64,741.00		76,356.00 (15)
S3L2.22C1. B Miscellaneous Expens	17,764.00	0.00	0.00	17,764.00		27,200.00 (35)
S3L2.23C1. A Advertising - Marketin	78,494.00	0.00	0.00	78,494.00		26,111.00 201
S3L2.23C1. B Licenses and Dues - N	21,081.00	0.00	0.00	21,081.00		19,053.00 11
S3L2.23C1. F Legal - Other	645.00	0.00	0.00	645.00		618.00 4
S3L2.23C1. K Fines, Late Fees, Penæ	101.00	0.00	0.00	101.00		147.00 (31)
S3L2.23C1. N Bad Debt Expense	81,829.00	0.00	0.00	81,829.00		21,964.00 273
S3L2.23C1. O User Fee Assessment	547,269.00	0.00	0.00	547,269.00		499,461.00 10
A&G Expenses	3,594,557.00	0.00	0.00	3,594,557.00		3,156,272.00 14
S3L3.01C1 Staff Development Coordi	238,076.00	0.00	0.00	238,076.00		248,268.00 (4)
S3L3.08C1 Plant Operations - Purcha	463,041.00	0.00	0.00	463,041.00		472,547.00 (2)
S3L3.09C1 Plant Operations - Supplie	75,399.00	0.00	0.00	75,399.00		138,684.00 (46)
S3L3.10C1 Plant Operations - Utilities	150,028.00	0.00	0.00	150,028.00		123,618.00 21

Elizabeth Seton Residence, Inc.

Year End: December 31, 2023

MA Summary TB

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ML24500 3/27/2024	DF15452 4/1/2024

4005. 01-3

Account	Prelim	Adj's	Reclass	Rep	Annotation	Rep 12/22 %Chg
S3L3.22C1 Dietary - Purchased Service	1,090,690.00	0.00	0.00	1,090,690.00		1,028,481.00 6
S3L3.23C1 Dietary - Supplies and Expense	0.00	0.00	0.00	0.00		453.00 (100)
S3L3.24C1 Housekeeping/Laundry - Expense	661,220.00	0.00	0.00	661,220.00		622,477.00 6
S3L3.27C1 Housekeeping/Laundry - Expense	(6,770.00)	0.00	0.00	(6,770.00)		3,436.00 (297)
S3L3.28C1 Housekeeping/Laundry - Expense	62,313.00	0.00	0.00	62,313.00		59,277.00 5
S3L3.29C1 Housekeeping/Laundry - Expense	12,940.00	0.00	0.00	12,940.00		17,529.00 (26)
S3L3.36C1 Unit Clerk & Medical Records	137,662.00	0.00	0.00	137,662.00		129,609.00 6
S3L3.40C1 MMQ Evaluation Nurse/Non	254,625.00	0.00	0.00	254,625.00		237,321.00 7
S3L3.48C1 Social Service Worker - Salary	108,046.00	0.00	0.00	108,046.00		105,351.00 3
S3L3.51C1 Social Service Worker - Payroll	4,973.00	0.00	0.00	4,973.00		6,780.00 (27)
S3L3.56C1 Indirect Restorative Therapy	84,549.00	0.00	0.00	84,549.00		0.00 0
S3L3.60C1 Direct Restorative Therapy	570,933.00	0.00	0.00	570,933.00		537,438.00 6
S3L3.62C1 Direct Restorative Therapy	4,990.00	0.00	0.00	4,990.00		2,584.00 93
S3L3.64C1 Recreational Therapy/Activities	308,197.00	0.00	0.00	308,197.00		296,538.00 4
S3L3.67C1 Recreational Therapy/Activities	27,504.00	0.00	0.00	27,504.00		28,314.00 (3)
S3L3.68C1 Recreational Therapy/Activities	16,326.00	0.00	0.00	16,326.00		13,099.00 25
S3L3.78C1 Travel - Motor Vehicle Expense	187.00	0.00	0.00	187.00		26.00 619
S3L3.82C1 Physician Services - Medical	36,000.00	0.00	0.00	36,000.00		36,000.00 0
S3L3.87C1 Legend Drugs	223,744.00	0.00	0.00	223,744.00		169,345.00 32
S3L3.89C1 House Supplies - Not Restored	216,979.00	0.00	0.00	216,979.00		383,235.00 (43)
S3L3.92C1 Pharmacy Consultant	5,310.00	0.00	0.00	5,310.00		5,544.00 (4)
Variable Expenses	<u>4,746,962.00</u>	<u>0.00</u>	<u>0.00</u>	<u>4,746,962.00</u>		<u>4,665,954.00</u> 2
S3L4.01C1 Depreciation Expense	405,127.00	0.00	0.00	405,127.00		392,790.00 3
S3L4.02C1 Long-Term Interest Expense	25,096.00	0.00	0.00	25,096.00		22,666.00 11
S3L4.12C1 Other Fixed Cost Expense	0.00	0.00	0.00	0.00		7,889.00 (100)
S3L4.14C1 Real Property Rent Expense	7,088.00	0.00	0.00	7,088.00		6,613.00 7
Capital & Fixed Cost Expenses	<u>437,311.00</u>	<u>0.00</u>	<u>0.00</u>	<u>437,311.00</u>		<u>429,958.00</u> 2
TOTAL EXPENSES	<u>14,441,630.00</u>	<u>0.00</u>	<u>0.00</u>	<u>14,441,630.00</u>		<u>13,093,639.00</u> 10

Prepared by	Reviewed by
ML24500 3/27/2024	DF15452 4/1/2024

4005. 01-4

Account	Prelim	Adj's	Reclass	Rep	Annotation	Rep 12/22 %Chg
NET INCOME	<u>1,505,260.00</u>	<u>0.00</u>	<u>0.00</u>	<u>1,505,260.00</u>		<u>1,187,126.00</u> 27
NET INCOME	<u>1,505,260.00</u>	<u>0.00</u>	<u>0.00</u>	<u>1,505,260.00</u>		<u>1,187,126.00</u> 27

Elizabeth Seton Residence, Inc.

Year End: December 31, 2023

Trial balance

Prepared by	Reviewed by
ML24500 3/27/2024	DF15452 4/1/2024

4005. 02

Account	Prelim	Adj's	Reclass	Rep	Annotation	Rep 12/22	Amount Chg %Chg
10000 Petty Cash	100.00	0.00	0.00	100.00		100.00	0.00 0
10005 Petty Cash - PNA	4,569.00	0.00	0.00	4,569.00		0.00	4,569.00 0
11940 SC- ESR Op Acct#8946	94,700.00	0.00	0.00	94,700.00		487,869.00	(393,169.00) (81)
11942 SC- ESR PR Acct#8962	35,852.00	0.00	0.00	35,852.00		14,843.00	21,009.00 142
12835 SC Fidelity Funds	2,664.00	0.00	0.00	2,664.00		2,510.00	154.00 6
S6L1.01C1 Cash and Cash Equivalents	137,885.00	0.00	0.00	137,885.00		505,322.00	(367,437.00) (73)
10010 Restricted Cash	69,324.00	0.00	0.00	69,324.00		72,599.00	(3,275.00) (5)
10011 Restricted Cash - Board Designated	180,433.00	0.00	0.00	180,433.00		185,777.00	(5,344.00) (3)
S6L1.03C1 Current Portion Assets Whose Use is Limited	249,757.00	0.00	0.00	249,757.00		258,376.00	(8,619.00) (3)
12001 Accounts Receivable - Other	203.00	0.00	0.00	203.00		13,780.00	(13,577.00) (99)
12010 A/R Private	108,887.00	0.00	0.00	108,887.00		165,609.00	(56,722.00) (34)
12020 A/R Medicaid	283,290.00	0.00	0.00	283,290.00		316,911.00	(33,621.00) (11)
12030 A/R Medicaid Pending	93,104.00	0.00	0.00	93,104.00		16,779.00	76,325.00 455
12050 A/R Medicare A	338,701.00	0.00	0.00	338,701.00		277,325.00	61,376.00 22
12060 A/R Medicare B	9,172.00	0.00	0.00	9,172.00		6,822.00	2,350.00 34
12061 A/R Medicare B - Outpatient	2,571.00	0.00	0.00	2,571.00		3,383.00	(812.00) (24)
12070 A/R Managed Care	246,149.00	0.00	0.00	246,149.00		164,145.00	82,004.00 50
12075 A/R Managed Care Part B	7,958.00	0.00	0.00	7,958.00		5,897.00	2,061.00 35
12076 A/R Managed Care Part B - Outpatient	701.00	0.00	0.00	701.00		5,100.00	(4,399.00) (86)
12080 A/R Hospice	85,111.00	0.00	0.00	85,111.00		0.00	85,111.00 0
S6L1.05C1 Payer Accounts Receivable	1,175,847.00	0.00	0.00	1,175,847.00		975,751.00	200,096.00 21
12199 Allowance for Bad Debts	(67,359.00)	0.00	0.00	(67,359.00)		(27,895.00)	(39,464.00) 141
S6L1.06C1 Reserve for Bad Debt	(67,359.00)	0.00	0.00	(67,359.00)		(27,895.00)	(39,464.00) 141
12000 Accounts Receivable	14,519.00	0.00	0.00	14,519.00		0.00	14,519.00 0
18020 Pledge Receivable (Other)	5,170.00	0.00	0.00	5,170.00		12,175.00	(7,005.00) (58)
S6L1.11C1 Other Receivables	19,689.00	0.00	0.00	19,689.00		12,175.00	7,514.00 62
13020 Prepaid Workers Comp	26,876.00	0.00	0.00	26,876.00		19,957.00	6,919.00 35
S6L1.13C1 Prepaid Insurance	26,876.00	0.00	0.00	26,876.00		19,957.00	6,919.00 35
13000 Prepaid Expense	192,232.00	0.00	0.00	192,232.00		34,148.00	158,084.00 463
S6L1.15C1 Other Prepaid Expenses	192,232.00	0.00	0.00	192,232.00		34,148.00	158,084.00 463
Current Assets	1,734,927.00	0.00	0.00	1,734,927.00		1,777,834.00	(42,907.00) (2)
16021 Buildings	4,270,153.00	0.00	0.00	4,270,153.00		4,270,153.00	0.00 0
16022 Accum Deprec: Buildings	(3,916,099.00)	0.00	0.00	(3,916,099.00)		(3,861,629.00)	(54,470.00) 1
S6L2.2C1 Buildings	354,054.00	0.00	0.00	354,054.00		408,524.00	(54,470.00) (13)
16031 Building Improvements	5,152,921.00	0.00	0.00	5,152,921.00		5,110,333.00	42,588.00 1
16032 Accum Deprec: Building Improvements	(2,903,911.00)	0.00	0.00	(2,903,911.00)		(2,652,206.00)	(251,705.00) 9
S6L2.3C1 Improvements	2,249,010.00	0.00	0.00	2,249,010.00		2,458,127.00	(209,117.00) (9)
16051 FFE	2,349,739.00	0.00	0.00	2,349,739.00		2,324,107.00	25,632.00 1
16052 Accum Deprec: FFE	(1,816,326.00)	0.00	0.00	(1,816,326.00)		(1,718,009.00)	(98,317.00) 6
16071 Computers	20,375.00	0.00	0.00	20,375.00		20,375.00	0.00 0
16072 Accum Deprec: Computers	(742.00)	0.00	0.00	(742.00)		(106.00)	(636.00) 600
S6L2.4C1 Equipment	553,046.00	0.00	0.00	553,046.00		626,367.00	(73,321.00) (12)
Non-Current Fixed Assets	3,156,110.00	0.00	0.00	3,156,110.00		3,493,018.00	(336,908.00) (10)
1639 CONSTRUCTION IN PROGRESS	0.00	0.00	0.00	0.00		43,322.00	(43,322.00) (100)
16040 CIP	616,490.00	0.00	0.00	616,490.00		0.00	616,490.00 0
S6L3.04C1 Construction in Progress	616,490.00	0.00	0.00	616,490.00		43,322.00	573,168.00 1323
Non-Current Assets	616,490.00	0.00	0.00	616,490.00		43,322.00	573,168.00 1323
TOTAL ASSETS	5,507,527.00	0.00	0.00	5,507,527.00		5,314,174.00	193,353.00 4
20000 ACCOUNTS PAYABLE	(324,226.00)	0.00	0.00	(324,226.00)		(120,389.00)	(203,837.00) 169
20001 Accounts Payable - Other	100,000.00	0.00	0.00	100,000.00		0.00	100,000.00 0
S6L5.01C1 Trade Payables	(224,226.00)	0.00	0.00	(224,226.00)		(120,389.00)	(103,837.00) 86
12440 Patient Refund Exchange	0.00	0.00	0.00	0.00		742.00	(742.00) (100)
23000 Accrued Expense	(153,514.00)	0.00	0.00	(153,514.00)		(134,662.00)	(18,852.00) 14
23050 Accrued Expense Other	(45,092.00)	0.00	0.00	(45,092.00)		(8,348.00)	(36,744.00) 440
S6L5.02C1 Accrued Expenses	(198,606.00)	0.00	0.00	(198,606.00)		(142,268.00)	(56,338.00) 40

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Elizabeth Seton Residence, Inc.

Year End: December 31, 2023

Trial balance

Prepared by	Reviewed by
ML24500 3/27/2024	DF15452 4/1/2024

4005. 02-1

Account	Prelim	Adj's	Reclass	Rep	Annotation	Rep 12/22	Amount Chg %Chg
20050 Due to Third Party Payer	0.00	0.00	0.00	0.00		(32,135.00)	32,135.00 (100)
S6L5.03C1 Due to Insurance Payers	0.00	0.00	0.00	0.00		(32,135.00)	32,135.00 (100)
21010 Current Portion- Long Term Debt	(473,512.00)	0.00	0.00	(473,512.00)		(338,706.00)	(134,806.00) 40
S6L5.06C1 Long Term Debt, Current Portion	(473,512.00)	0.00	0.00	(473,512.00)		(338,706.00)	(134,806.00) 40
12332 Payroll Levy Exchange	0.00	0.00	0.00	0.00		(944.00)	944.00 (100)
12333 Pension Exchange	(10,280.00)	0.00	0.00	(10,280.00)		(16,476.00)	6,196.00 (38)
12340 Voluntary EE Deduction Exchange	5,733.00	0.00	0.00	5,733.00		0.00	5,733.00 0
23100 Accrued Salaries	(357,869.00)	0.00	0.00	(357,869.00)		(203,298.00)	(154,571.00) 76
23110 Accrued Paid Time Off/Earned Time	(388,755.00)	0.00	0.00	(388,755.00)		(411,531.00)	22,776.00 (6)
23150 Accrued Payroll Taxes	(56,572.00)	0.00	0.00	(56,572.00)		(125,717.00)	69,145.00 (55)
24200 FSA Payroll Liability	195.00	0.00	0.00	195.00		(572.00)	767.00 (134)
S6L5.07C1 Accrued Salaries and Payroll Liabilities	(807,548.00)	0.00	0.00	(807,548.00)		(758,538.00)	(49,010.00) 6
24010 Advance Deposits Held	(35,586.00)	0.00	0.00	(35,586.00)		0.00	(35,586.00) 0
24300 Resident Fund	(4,569.00)	0.00	0.00	(4,569.00)		0.00	(4,569.00) 0
S6L5.10C1 Other Current Liabilities	(40,155.00)	0.00	0.00	(40,155.00)		0.00	(40,155.00) 0
Current Liabilities	(1,744,047.00)	0.00	0.00	(1,744,047.00)		(1,392,036.00)	(352,011.00) 25
26104 N/P - SC-ESR Plumbing Loan #2	(57,080.00)	0.00	0.00	(57,080.00)		(154,143.00)	97,063.00 (63)
26105 N/P - SC-ESR Plumbing / Generator Loan	(359,284.00)	0.00	0.00	(359,284.00)		0.00	(359,284.00) 0
26106 N/P - SC-ESR Long Term Loan	(165,469.00)	0.00	0.00	(165,469.00)		(359,191.00)	193,722.00 (54)
26110 N/P - Current Maturities LTD Offset	473,512.00	0.00	0.00	473,512.00		338,706.00	134,806.00 40
S6L6.01C1 Mortgages Payable	(108,321.00)	0.00	0.00	(108,321.00)		(174,628.00)	66,307.00 (38)
19620 Due From SC MSV	0.00	0.00	0.00	0.00		3,225.00	(3,225.00) 100
22610 Due to SC MAR	(98,939.00)	0.00	0.00	(98,939.00)		(3.00)	(98,936.00) *****
22620 Due to SC MSV	(23,937.00)	0.00	0.00	(23,937.00)		(75,155.00)	51,218.00 (68)
BT - CJL Due to CJL (BT account)	(3,965.00)	0.00	0.00	(3,965.00)		0.00	(3,965.00) 0
S6L6.02C1 Due to Related Parties, Subsidiaries, and Affiliates	(126,841.00)	0.00	0.00	(126,841.00)		(71,933.00)	(54,908.00) 76
Non-Current Liabilities	(235,162.00)	0.00	0.00	(235,162.00)		(246,561.00)	11,399.00 (5)
TOTAL LIABILITIES	(1,979,209.00)	0.00	0.00	(1,979,209.00)		(1,638,597.00)	(340,612.00) 21
29000 Net Assets	(3,602,979.00)	0.00	0.00	(3,602,979.00)		(3,395,917.00)	(207,062.00) 6
99000 EQUITY TRANSFER	(1,358,000.00)	0.00	0.00	(1,358,000.00)		(1,377,500.00)	19,500.00 (1)
S6L8A.1C1 Net Assets Balance: Prior Year	(4,960,979.00)	0.00	0.00	(4,960,979.00)		(4,773,417.00)	(187,562.00) 4
29001 Net Assets - temp restricted	(72,599.00)	0.00	0.00	(72,599.00)		(89,286.00)	16,687.00 (19)
S6L8A.1C2 Net Assets With Donor Restrictions	(72,599.00)	0.00	0.00	(72,599.00)		(89,286.00)	16,687.00 (19)
Net Assets	(5,033,578.00)	0.00	0.00	(5,033,578.00)		(4,862,703.00)	(170,875.00) 4
Net (Income) Loss	1,505,260.00	0.00	0.00	1,505,260.00		1,187,126.00	318,134.00 27
TOTAL EQUITY	(3,528,318.00)	0.00	0.00	(3,528,318.00)		(3,675,577.00)	147,259.00 (4)
TOTAL LIABILITY AND EQUITY	(5,507,527.00)	0.00	0.00	(5,507,527.00)		(5,314,174.00)	(193,353.00) 4
30100 Private Service Revenue	(4,788,182.00)	0.00	0.00	(4,788,182.00)		(4,441,454.00)	(346,728.00) 8
36004 Contra Adjs Private	138.00	0.00	0.00	138.00		291.00	(153.00) (53)
S2L1.01C1 Routine - Private Pay	(4,788,044.00)	0.00	0.00	(4,788,044.00)		(4,441,163.00)	(346,881.00) 8
30200 Medicare A Service Revenue	(2,519,331.00)	0.00	0.00	(2,519,331.00)		(2,341,891.00)	(177,440.00) 8
30210 Medicare Sequestration	60,333.00	0.00	0.00	60,333.00		30,870.00	29,463.00 95
S2L1.04C1 Routine - Medicare Fee-For-Service	(2,458,998.00)	0.00	0.00	(2,458,998.00)		(2,311,021.00)	(147,977.00) 6
30500 Managed Care A Revenue	(805,674.00)	0.00	0.00	(805,674.00)		(366,537.00)	(439,137.00) 120
36003 Contra Adjs Managed Care/Other	457,546.00	0.00	0.00	457,546.00		185,624.00	271,922.00 146
S2L1.05C1 Routine - Medicare Managed Care (Part C)	(348,128.00)	0.00	0.00	(348,128.00)		(180,913.00)	(167,215.00) 92
30300 Medicaid Service Revenue	(4,488,510.00)	0.00	0.00	(4,488,510.00)		(4,581,879.00)	93,369.00 (2)
30310 Medicaid Pending Revenue	(112,842.00)	0.00	0.00	(112,842.00)		13,100.00	(125,942.00) 961
36005 Contra Adjs Medicaid	648,935.00	0.00	0.00	648,935.00		867,770.00	(218,835.00) (25)
S2L1.06C1 Routine - MassHealth Fee-for-Service	(3,952,417.00)	0.00	0.00	(3,952,417.00)		(3,701,009.00)	(251,408.00) 7
Routine Revenue	(11,547,587.00)	0.00	0.00	(11,547,587.00)		(10,634,106.00)	(913,481.00) 9

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Elizabeth Seton Residence, Inc.

Year End: December 31, 2023

Trial balance

Prepared by	Reviewed by
ML24500 3/27/2024	DF15452 4/1/2024

4005. 02-2

Account	Prelim	Adj's	Reclass	Rep	Annotation	Rep 12/22	Amount Chg %Chg
36024 OT Private	(156.00)	0.00	0.00	(156.00)		(2,057.00)	1,901.00 (92)
36034 ST Private	(288.00)	0.00	0.00	(288.00)		(485.00)	197.00 (41)
S2L1.01C2 Ancillary - Private Pay	(444.00)	0.00	0.00	(444.00)		(2,542.00)	2,098.00 (83)
30220 Medicare B Revenue	1,931.00	0.00	0.00	1,931.00		6,506.00	(4,575.00) (70)
35011 Pharmacy Part A	(142,446.00)	0.00	0.00	(142,446.00)		(111,643.00)	(30,803.00) 28
35021 IV Ther Part A	(1,087.00)	0.00	0.00	(1,087.00)		0.00	(1,087.00) 0
35041 Oxygen Part A	(1,065.00)	0.00	0.00	(1,065.00)		(358.00)	(707.00) 197
35051 Lab Part A	(10,738.00)	0.00	0.00	(10,738.00)		(8,641.00)	(2,097.00) 24
35061 X-ray Part A	(3,114.00)	0.00	0.00	(3,114.00)		(4,176.00)	1,062.00 (25)
36001 Contra Adjs Part A	258,694.00	0.00	0.00	258,694.00		731,378.00	(472,684.00) (65)
36002 Contra Adjs Part B	8,710.00	0.00	0.00	8,710.00		22,482.00	(13,772.00) (61)
36008 Contra Adjs Medicare rounding	0.00	0.00	0.00	0.00		(9.00)	9.00 (100)
36009 Contra Adjs Part B - OP	3,161.00	0.00	0.00	3,161.00		4,039.00	(878.00) (22)
36011 PT Part A	(348,975.00)	0.00	0.00	(348,975.00)		(272,128.00)	(76,847.00) 28
36012 PT Part B	(22,820.00)	0.00	0.00	(22,820.00)		(36,444.00)	13,624.00 (37)
36016 PT Part B - OP	(16,286.00)	0.00	0.00	(16,286.00)		(14,689.00)	(1,597.00) 11
36021 OT Part A	(370,784.00)	0.00	0.00	(370,784.00)		(294,504.00)	(76,280.00) 26
36022 OT Part B	(27,662.00)	0.00	0.00	(27,662.00)		(85,564.00)	57,902.00 (68)
36026 OT Part B - OP	(5,486.00)	0.00	0.00	(5,486.00)		(10,356.00)	4,870.00 (47)
36031 ST Part A	(30,685.00)	0.00	0.00	(30,685.00)		(39,919.00)	9,234.00 (23)
36032 ST Part B	(9,093.00)	0.00	0.00	(9,093.00)		(27,754.00)	18,661.00 (67)
36036 ST Part B - OP	(2,539.00)	0.00	0.00	(2,539.00)		(2,042.00)	(497.00) 24
S2L1.04C2 Ancillary - Medicare Fee-For-Service	(720,284.00)	0.00	0.00	(720,284.00)		(143,822.00)	(576,462.00) 401
30520 Managed Care B Revenue	1,672.00	0.00	0.00	1,672.00		9,576.00	(7,904.00) (83)
35013 Pharmacy Other	(47,867.00)	0.00	0.00	(47,867.00)		(33,076.00)	(14,791.00) 45
35053 Lab Other	(3,996.00)	0.00	0.00	(3,996.00)		(2,883.00)	(1,113.00) 39
35063 X-ray Other	(546.00)	0.00	0.00	(546.00)		(1,396.00)	850.00 (61)
36007 Contra Adjs Managed/Other Part B	(15,310.00)	0.00	0.00	(15,310.00)		633.00	(15,943.00) 2519
36010 Contra Adjs Other - OP	2,686.00	0.00	0.00	2,686.00		5,965.00	(3,279.00) (55)
36013 PT Managed/Other	(108,898.00)	0.00	0.00	(108,898.00)		(67,826.00)	(41,072.00) 61
36017 PT Other - OP	(31,703.00)	0.00	0.00	(31,703.00)		(45,159.00)	13,456.00 (30)
36019 PT Managed/Other Part B	(25,463.00)	0.00	0.00	(25,463.00)		(10,175.00)	(15,288.00) 150
36023 OT Other	(112,784.00)	0.00	0.00	(112,784.00)		(71,727.00)	(41,057.00) 57
36027 OT Other - OP	(5,145.00)	0.00	0.00	(5,145.00)		(20,765.00)	15,620.00 (75)
36029 OT Managed/Other Part B	(19,542.00)	0.00	0.00	(19,542.00)		(32,712.00)	13,170.00 (40)
36033 ST Other	(8,865.00)	0.00	0.00	(8,865.00)		(13,450.00)	4,585.00 (34)
36037 ST Other - OP	(767.00)	0.00	0.00	(767.00)		(3,930.00)	3,163.00 (80)
36039 ST Managed/Other Part B	(3,437.00)	0.00	0.00	(3,437.00)		(1,065.00)	(2,372.00) 223
S2L1.05C2 Ancillary - Medicare Managed Care (Part C)	(379,965.00)	0.00	0.00	(379,965.00)		(287,990.00)	(91,975.00) 32
35015 Pharmacy Mcaid	(347.00)	0.00	0.00	(347.00)		223.00	(570.00) 256
35045 Oxygen Mcaid	(34.00)	0.00	0.00	(34.00)		(30.00)	(4.00) 13
35055 Lab Mcaid	0.00	0.00	0.00	0.00		(217.00)	217.00 (100)
35096 Behavioral Care Mcaid	(87,250.00)	0.00	0.00	(87,250.00)		0.00	(87,250.00) 0
36015 PT Mcaid	(1,050.00)	0.00	0.00	(1,050.00)		0.00	(1,050.00) 0
36035 ST Mcaid	(866.00)	0.00	0.00	(866.00)		0.00	(866.00) 0
S2L1.06C2 Ancillary - Mass Health Fee-for-Service	(89,547.00)	0.00	0.00	(89,547.00)		(24.00)	(89,523.00) *****
35043 Oxygen Other	(228.00)	0.00	0.00	(228.00)		(94.00)	(134.00) 143
S2L1.08C2 Ancillary - Senior Care Options	(228.00)	0.00	0.00	(228.00)		(94.00)	(134.00) 143
Ancillary Revenue	(1,190,468.00)	0.00	0.00	(1,190,468.00)		(434,472.00)	(755,996.00) 174
TOTAL NURSING FACILITY REVENUE	(12,738,055.00)	0.00	0.00	(12,738,055.00)		(11,068,578.00)	(1,669,477.00) 15
33902 State Relief Grant Revenue	(48,528.00)	0.00	0.00	(48,528.00)		(226,181.00)	177,653.00 (79)
33910 Casualty (Gain) Loss	0.00	0.00	0.00	0.00		2,500.00	(2,500.00) 100
34005 Donations from Non-Operating	(70,176.00)	0.00	0.00	(70,176.00)		(196,879.00)	126,703.00 (64)
34500 Donations Income: Other Fundraising Income	(75,800.00)	0.00	0.00	(75,800.00)		(6,248.00)	(69,552.00) 113
34705 Donations from Non-Operating: Temp Restricted	(1,487.00)	0.00	0.00	(1,487.00)		(5,000.00)	3,513.00 (70)
38730 Assets Released From Restriction	12,166.00	0.00	0.00	12,166.00		(21,687.00)	33,853.00 (156)
38731 Assets Received From Restriction Release	(12,166.00)	0.00	0.00	(12,166.00)		21,687.00	(33,853.00) 156
599955 Covid Staff Testing Reimbursement	0.00	0.00	0.00	0.00		(334,478.00)	334,478.00 (100)
S2L3.02C1 Endowment and Other Non-Recoverable Revenue	(195,991.00)	0.00	0.00	(195,991.00)		(766,286.00)	570,295.00 (74)
39000 Prior Year Income Adjustments	7,932.00	0.00	0.00	7,932.00		(1,099.00)	9,031.00 (822)
S2L3.06C1 Prior Year Retroactive Revenue	7,932.00	0.00	0.00	7,932.00		(1,099.00)	9,031.00 (822)

Elizabeth Seton Residence, Inc.

Year End: December 31, 2023

Trial balance

Prepared by	Reviewed by
ML24500 3/27/2024	DF15452 4/1/2024

4005. 02-3

Account	Prelim	Adj's	Reclass	Rep	Annotation	Rep 12/22	Amount Chg %Chg
38000 Interest Income	(123.00)	0.00	0.00	(123.00)		(6.00)	(117.00) 1950
S2L3.07C1 Interest Income	(123.00)	0.00	0.00	(123.00)		(6.00)	(117.00) 1950
42174 Office Purchased Services - MSV	0.00	0.00	0.00	0.00		(34,325.00)	34,325.00 (100)
S2L3.09C1 Administrative and General Recoverable Revenue	0.00	0.00	0.00	0.00		(34,325.00)	34,325.00 (100)
33900 Other Miscellaneous Income	(10,133.00)	0.00	0.00	(10,133.00)		(36,219.00)	26,086.00 (72)
S2L3.11C1 Variable Recoverable Revenue	(10,133.00)	0.00	0.00	(10,133.00)		(36,219.00)	26,086.00 (72)
Other Nursing Facility Revenue	(198,315.00)	0.00	0.00	(198,315.00)		(837,935.00)	639,620.00 (76)
TOTAL REVENUE	(12,936,370.00)	0.00	0.00	(12,936,370.00)		(11,906,513.00)	(1,029,857.00) 9
60020 Salaries: DON	135,497.00	0.00	0.00	135,497.00		116,796.00	18,701.00 16
S3L1.01C1 Director of Nurses - Salaries	135,497.00	0.00	0.00	135,497.00		116,796.00	18,701.00 16
60023 Salaries: RN Mgmt	522,536.00	0.00	0.00	522,536.00		354,421.00	168,115.00 47
60030 Salaries: RN	442,939.00	0.00	0.00	442,939.00		354,997.00	87,942.00 25
S3L1.07C1 Registered Nurses - Salaries	965,475.00	0.00	0.00	965,475.00		709,418.00	256,057.00 36
60039 RN Contractor	149,597.00	0.00	0.00	149,597.00		27,523.00	122,074.00 444
60170 Nursing Purchased Services	18,168.00	0.00	0.00	18,168.00		1,852.00	16,316.00 881
S3L1.11C1 Registered Nurses - Purch Service Temporary Agency	167,765.00	0.00	0.00	167,765.00		29,375.00	138,390.00 471
60040 Salaries: LPN	1,434,712.00	0.00	0.00	1,434,712.00		1,524,664.00	(89,952.00) (6)
S3L1.12C1 Licensed Practical Nurses - Salaries	1,434,712.00	0.00	0.00	1,434,712.00		1,524,664.00	(89,952.00) (6)
60049 LPN Contractor	91,886.00	0.00	0.00	91,886.00		30,163.00	61,723.00 205
S3L1.16C1 LPN Purchased Services - Temporary Agency Staff	91,886.00	0.00	0.00	91,886.00		30,163.00	61,723.00 205
60050 Salaries: CNA/RCA/HHA	2,753,882.00	0.00	0.00	2,753,882.00		2,393,369.00	360,513.00 15
S3L1.17C1 Certified Nurse Aides - Salaries	2,753,882.00	0.00	0.00	2,753,882.00		2,393,369.00	360,513.00 15
60059 CNA Contractor	113,583.00	0.00	0.00	113,583.00		37,670.00	75,913.00 202
S3L1.21C1 CNA Purchased Services - Temporary Agency Staff	113,583.00	0.00	0.00	113,583.00		37,670.00	75,913.00 202
Nursing Expenses	5,662,800.00	0.00	0.00	5,662,800.00		4,841,455.00	821,345.00 17
40020 Salaries: Administration	190,398.00	0.00	0.00	190,398.00		180,165.00	10,233.00 6
40025 Salaries: Admin Allocation	(161,239.00)	0.00	0.00	(161,239.00)		(118,343.00)	(42,896.00) 36
S3L2.01C1 Administration - Salaries	29,159.00	0.00	0.00	29,159.00		61,822.00	(32,663.00) (53)
42820 Pension Expense	240,866.00	0.00	0.00	240,866.00		184,618.00	56,248.00 30
42851 Health Insurance Expense	935,946.00	0.00	0.00	935,946.00		832,435.00	103,511.00 12
42852 Dental Insurance Expense	0.00	0.00	0.00	0.00		117.00	(117.00) 100
42860 Life & Disability Insurance Expense	7,745.00	0.00	0.00	7,745.00		11,283.00	(3,538.00) (31)
42870 Other Employee Benefit Expense	19.00	0.00	0.00	19.00		(475.00)	494.00 (104)
S3L2.02C1 Administration - Employee Benefits	1,184,576.00	0.00	0.00	1,184,576.00		1,027,978.00	156,598.00 15
42800 Payroll Tax Expense	638,106.00	0.00	0.00	638,106.00		583,274.00	54,832.00 9
42810 Unemployment Expense	28,937.00	0.00	0.00	28,937.00		0.00	28,937.00 0
42880 Workers Comp Expense	121,314.00	0.00	0.00	121,314.00		87,673.00	33,641.00 38
S3L2.03C1 Administration - Payroll Taxes	788,357.00	0.00	0.00	788,357.00		670,947.00	117,410.00 17
40030 Salaries: Accounting	164,055.00	0.00	0.00	164,055.00		172,902.00	(8,847.00) (5)
40040 Salaries: HR	84,891.00	0.00	0.00	84,891.00		60,943.00	23,948.00 39
40050 Salaries: IT/Communications	15,829.00	0.00	0.00	15,829.00		16,830.00	(1,001.00) (6)
40060 Salaries: Clerical/Administrative	106,178.00	0.00	0.00	106,178.00		89,258.00	16,920.00 19
40080 Salaries: Fundraising/Grants	74,603.00	0.00	0.00	74,603.00		47,250.00	27,353.00 58
68000 Salaries: Admissions	56,391.00	0.00	0.00	56,391.00		75,218.00	(18,827.00) (25)
S3L2.07C1 Clerical Staff - Salaries	501,947.00	0.00	0.00	501,947.00		462,401.00	39,546.00 9
42010 Payroll Bookkeeping Expense (ADP)	20,646.00	0.00	0.00	20,646.00		19,611.00	1,035.00 5
S3L2.11C1 Electronic Data Processing, Payroll, and Bookkeepi	20,646.00	0.00	0.00	20,646.00		19,611.00	1,035.00 5
42030 Computer/Server Expense	16,873.00	0.00	0.00	16,873.00		21,918.00	(5,045.00) (23)
42040 Postage Expense	2,429.00	0.00	0.00	2,429.00		2,099.00	330.00 16
42050 Bank Charges	2,049.00	0.00	0.00	2,049.00		4,315.00	(2,266.00) (53)
42160 Office Supplies & Expense	23,399.00	0.00	0.00	23,399.00		12,313.00	11,086.00 90
S3L2.12C1 Office Supplies	44,750.00	0.00	0.00	44,750.00		40,645.00	4,105.00 10

Elizabeth Seton Residence, Inc.

Year End: December 31, 2023

Trial balance

Prepared by	Reviewed by
ML24500 3/27/2024	DF15452 4/1/2024

4005. 02-4

Account	Prelim	Adj's	Reclass	Rep	Annotation	Rep 12/22	Amount Chg	%Chg
42035 Web/Communication Expense	116.00	0.00	0.00	116.00		0.00	116.00	0
42060 Telephone-Cable-Internet Expense	21,229.00	0.00	0.00	21,229.00		19,991.00	1,238.00	6
S3L2.13C1 Telecommunications	21,345.00	0.00	0.00	21,345.00		19,991.00	1,354.00	7
42120 Travel Expense	8.00	0.00	0.00	8.00		0.00	8.00	0
S3L2.15C1 Travel: Conventions & Meetings	8.00	0.00	0.00	8.00		0.00	8.00	0
42600 Staff Recruitment Expense	43,211.00	0.00	0.00	43,211.00		43,083.00	128.00	0
S3L2.16C1 Advertising - Help Wanted	43,211.00	0.00	0.00	43,211.00		43,083.00	128.00	0
42140 Prof Meetings & Education Exp	16,235.00	0.00	0.00	16,235.00		14,807.00	1,428.00	10
S3L2.18C1 Continuing Professional Education/Training and Dev	16,235.00	0.00	0.00	16,235.00		14,807.00	1,428.00	10
42710 Accounting Expense	67,633.00	0.00	0.00	67,633.00		64,785.00	2,848.00	4
S3L2.19C1 Accounting Services (not related to appeals)	67,633.00	0.00	0.00	67,633.00		64,785.00	2,848.00	4
42740 Liability Insurance	64,766.00	0.00	0.00	64,766.00		59,292.00	5,474.00	9
S3L2.20C1 Insurance - Malpractice & General Liability	64,766.00	0.00	0.00	64,766.00		59,292.00	5,474.00	9
40300 Prof Service/Consultant	4,538.00	0.00	0.00	4,538.00		5,972.00	(1,434.00)	(24)
42015 Software Service	60,203.00	0.00	0.00	60,203.00		70,384.00	(10,181.00)	(14)
S3L2.22C1 A Professional Services	64,741.00	0.00	0.00	64,741.00		76,356.00	(11,615.00)	(15)
42610 EE relations	3,043.00	0.00	0.00	3,043.00		13,981.00	(10,938.00)	(78)
42900 Miscellaneous Expense	2,068.00	0.00	0.00	2,068.00		(4,208.00)	6,276.00	(149)
89000 Prior Year Expense Adjustments	12,653.00	0.00	0.00	12,653.00		17,427.00	(4,774.00)	(27)
S3L2.22C1 B Miscellaneous Expense	17,764.00	0.00	0.00	17,764.00		27,200.00	(9,436.00)	(35)
43160 Business Development Supplies & Expense	10,749.00	0.00	0.00	10,749.00		6,054.00	4,695.00	78
43170 Business Development Purchased Services	5,271.00	0.00	0.00	5,271.00		0.00	5,271.00	0
43200 Other Event Expense	18,697.00	0.00	0.00	18,697.00		0.00	18,697.00	0
43300 Other Fundraising Expense	43,777.00	0.00	0.00	43,777.00		20,057.00	23,720.00	118
S3L2.23C1 A Advertising - Marketing	78,494.00	0.00	0.00	78,494.00		26,111.00	52,383.00	201
42150 Licenses and Dues Expense	21,081.00	0.00	0.00	21,081.00		18,898.00	2,183.00	12
42920 Permits and Filing Fees	0.00	0.00	0.00	0.00		155.00	(155.00)	(100)
S3L2.23C1 B Licenses and Dues - Not Related to Resident Care	21,081.00	0.00	0.00	21,081.00		19,053.00	2,028.00	11
42720 Legal Expense	645.00	0.00	0.00	645.00		618.00	27.00	4
S3L2.23C1 F Legal - Other	645.00	0.00	0.00	645.00		618.00	27.00	4
42910 Fines and Penalties / Late Fees	101.00	0.00	0.00	101.00		147.00	(46.00)	(31)
S3L2.23C1 K Fines, Late Fees, Penalties	101.00	0.00	0.00	101.00		147.00	(46.00)	(31)
80100 Bad Debt Expense	81,829.00	0.00	0.00	81,829.00		21,964.00	59,865.00	273
S3L2.23C1 N Bad Debt Expense	81,829.00	0.00	0.00	81,829.00		21,964.00	59,865.00	273
80800 User Fee Expense	547,269.00	0.00	0.00	547,269.00		499,461.00	47,808.00	10
S3L2.23C1 O User Fee Assessment	547,269.00	0.00	0.00	547,269.00		499,461.00	47,808.00	10
A&G Expenses	3,594,557.00	0.00	0.00	3,594,557.00		3,156,272.00	438,285.00	14
60021 Salaries: ADON/SDC	238,076.00	0.00	0.00	238,076.00		248,268.00	(10,192.00)	(4)
S3L3.01C1 Staff Development Coordinator - Salaries	238,076.00	0.00	0.00	238,076.00		248,268.00	(10,192.00)	(4)
51170 Plant Purchased Services	120,107.00	0.00	0.00	120,107.00		128,652.00	(8,545.00)	(7)
51174 Plant Purchased Services - MSV	342,934.00	0.00	0.00	342,934.00		343,895.00	(961.00)	0
S3L3.08C1 Plant Operations - Purchased Services	463,041.00	0.00	0.00	463,041.00		472,547.00	(9,506.00)	(2)
51160 Plant Supplies & Expense	75,399.00	0.00	0.00	75,399.00		138,684.00	(63,285.00)	(46)
S3L3.09C1 Plant Operations - Supplies and Expenses	75,399.00	0.00	0.00	75,399.00		138,684.00	(63,285.00)	(46)
51210 Utility: Oil & Gas	70,884.00	0.00	0.00	70,884.00		42,260.00	28,624.00	68
51220 Utility: Water	13,566.00	0.00	0.00	13,566.00		12,264.00	1,302.00	11
51230 Utility: Electric	65,578.00	0.00	0.00	65,578.00		69,094.00	(3,516.00)	(5)
S3L3.10C1 Plant Operations - Utilities	150,028.00	0.00	0.00	150,028.00		123,618.00	26,410.00	21
52170 Dietary Purchased Services	1,040,674.00	0.00	0.00	1,040,674.00		983,264.00	57,410.00	6
52174 Dietary Purchased Services - MSV	50,016.00	0.00	0.00	50,016.00		45,217.00	4,799.00	11
S3L3.22C1 Dietary - Purchased Services	1,090,690.00	0.00	0.00	1,090,690.00		1,028,481.00	62,209.00	6

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Elizabeth Seton Residence, Inc.

Year End: December 31, 2023

Trial balance

Prepared by	Reviewed by
ML24500 3/27/2024	DF15452 4/1/2024

4005. 02-5

Account	Prelim	Adj's	Reclass	Rep	Annotation	Rep 12/22	Amount Chg %Chg
52160 Dietary Supplies & Expense	0.00	0.00	0.00	0.00		453.00	(453.00) 100
S3L3.23C1 Dietary - Supplies and Expenses	0.00	0.00	0.00	0.00		453.00	(453.00) 100
53000 Salaries: Laundry	186,068.00	0.00	0.00	186,068.00		187,478.00	(1,410.00) (1)
54000 Salaries: Housekeeping	475,152.00	0.00	0.00	475,152.00		434,999.00	40,153.00 9
S3L3.24C1 Housekeeping/Laundry - Salaries	661,220.00	0.00	0.00	661,220.00		622,477.00	38,743.00 6
53174 Laundry Purchased Services - MSV	7,686.00	0.00	0.00	7,686.00		6,403.00	1,283.00 20
54170 Housekeeping Purchased Services	8,176.00	0.00	0.00	8,176.00		11,241.00	(3,065.00) (27)
54174 Housekeeping Purchased Services - MSV	(22,632.00)	0.00	0.00	(22,632.00)		(14,208.00)	(8,424.00) 59
S3L3.27C1 Housekeeping/Laundry - Purchased Services	(6,770.00)	0.00	0.00	(6,770.00)		3,436.00	(10,206.00) 297
53160 Laundry Supplies & Expense	24,867.00	0.00	0.00	24,867.00		22,334.00	2,533.00 11
54160 Housekeeping Supplies & Expense	37,446.00	0.00	0.00	37,446.00		36,943.00	503.00 1
S3L3.28C1 Housekeeping/Laundry - Supplies and Expenses	62,313.00	0.00	0.00	62,313.00		59,277.00	3,036.00 5
53200 Linens & Bedding	12,940.00	0.00	0.00	12,940.00		17,529.00	(4,589.00) (26)
S3L3.29C1 Housekeeping/Laundry - Linen and Bedding	12,940.00	0.00	0.00	12,940.00		17,529.00	(4,589.00) (26)
60060 Salaries: Medical Records	77,130.00	0.00	0.00	77,130.00		65,282.00	11,848.00 18
60070 Salaries: Nursing Admin	60,532.00	0.00	0.00	60,532.00		64,327.00	(3,795.00) (6)
S3L3.36C1 Unit Clerk & Medical Records - Salaries	137,662.00	0.00	0.00	137,662.00		129,609.00	8,053.00 6
60022 Salaries: Clin Reimb - RN	254,625.00	0.00	0.00	254,625.00		237,321.00	17,304.00 7
S3L3.40C1 MMQ Evaluation Nurse/MDS Coord - Salaries	254,625.00	0.00	0.00	254,625.00		237,321.00	17,304.00 7
67000 Salaries: Social Services LCSW-MSW	108,046.00	0.00	0.00	108,046.00		105,351.00	2,695.00 3
S3L3.48C1 Social Service Worker - Salaries	108,046.00	0.00	0.00	108,046.00		105,351.00	2,695.00 3
67070 Social Services Purchased Services	4,973.00	0.00	0.00	4,973.00		6,780.00	(1,807.00) (27)
S3L3.51C1 Social Service Worker - Purchased Services	4,973.00	0.00	0.00	4,973.00		6,780.00	(1,807.00) (27)
77000 Salaries: Rehab Mgmt	84,549.00	0.00	0.00	84,549.00		0.00	84,549.00 0
S3L3.56C1 Indirect Restorative Therapy: Salaries	84,549.00	0.00	0.00	84,549.00		0.00	84,549.00 0
77010 Salaries: PT	215,667.00	0.00	0.00	215,667.00		133,400.00	82,267.00 62
77015 Salaries: PTA	83,286.00	0.00	0.00	83,286.00		70,653.00	12,633.00 18
77020 Salaries: OTR	124,602.00	0.00	0.00	124,602.00		111,887.00	12,715.00 11
77025 Salaries: COTA	108,958.00	0.00	0.00	108,958.00		165,163.00	(56,205.00) (34)
77030 Salaries: SLP	38,420.00	0.00	0.00	38,420.00		56,335.00	(17,915.00) (32)
S3L3.60C1 Direct Restorative Therapy: Salaries	570,933.00	0.00	0.00	570,933.00		537,438.00	33,495.00 6
77170 Rehab Purchased Services	2,393.00	0.00	0.00	2,393.00		1,180.00	1,213.00 103
79081 ST Part A	1,580.00	0.00	0.00	1,580.00		780.00	800.00 103
79360 Therapy PT Contract	146.00	0.00	0.00	146.00		0.00	146.00 0
79365 Therapy PTA Contract	871.00	0.00	0.00	871.00		624.00	247.00 40
S3L3.62C1 Direct Restorative Therapt - Consultants	4,990.00	0.00	0.00	4,990.00		2,584.00	2,406.00 93
69000 Salaries: Spiritual	70,259.00	0.00	0.00	70,259.00		58,100.00	12,159.00 21
70000 Salaries: Activities	237,938.00	0.00	0.00	237,938.00		238,438.00	(500.00) 0
S3L3.64C1 Recreational Therapy/Activities - Salaries	308,197.00	0.00	0.00	308,197.00		296,538.00	11,659.00 4
70170 Activities Purchased Services	27,504.00	0.00	0.00	27,504.00		28,314.00	(810.00) (3)
S3L3.67C1 Recreational Therapy/Activities - Purchased Serv	27,504.00	0.00	0.00	27,504.00		28,314.00	(810.00) (3)
70160 Activities Supplies & Expense	15,253.00	0.00	0.00	15,253.00		12,584.00	2,669.00 21
78071 Ambulance Part A	1,073.00	0.00	0.00	1,073.00		515.00	558.00 108
S3L3.68C1 Recreational Therapy/Activities - Supplies and Exp	16,326.00	0.00	0.00	16,326.00		13,099.00	3,227.00 25
42130 Mileage Reimbursement	187.00	0.00	0.00	187.00		26.00	161.00 619
S3L3.78C1 Travel - Motor Vehicle Expense	187.00	0.00	0.00	187.00		26.00	161.00 619
63300 Consultant Medical Director	36,000.00	0.00	0.00	36,000.00		36,000.00	0.00 0
S3L3.82C1 Physician Services - Medical Director	36,000.00	0.00	0.00	36,000.00		36,000.00	0.00 0
78011 Pharmacy Part A	145,390.00	0.00	0.00	145,390.00		111,578.00	33,812.00 30
78013 Pharmacy Managed Care	46,501.00	0.00	0.00	46,501.00		32,917.00	13,584.00 41
78015 Pharmacy Mcaid	(209.00)	0.00	0.00	(209.00)		23.00	(232.00) 1009
78031 Med Supp Part A	3,782.00	0.00	0.00	3,782.00		4,536.00	(754.00) (17)
78051 Lab Part A	14,271.00	0.00	0.00	14,271.00		9,323.00	4,948.00 53
78053 Lab Other	3,779.00	0.00	0.00	3,779.00		2,872.00	907.00 32

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Elizabeth Seton Residence, Inc.

Year End: December 31, 2023

Trial balance

Prepared by	Reviewed by
ML24500 3/27/2024	DF15452 4/1/2024

4005. 02-6

Account	Prelim	Adj's	Reclass	Rep	Annotation	Rep 12/22	Amount Chg %Chg
78061 X-ray Part A	5,027.00	0.00	0.00	5,027.00		6,297.00	(1,270.00) (20)
78063 X-ray Other	546.00	0.00	0.00	546.00		1,326.00	(780.00) (59)
78075 Ambulance Mcaid	650.00	0.00	0.00	650.00		(126.00)	776.00 (616)
78081 Complex Med Part A	0.00	0.00	0.00	0.00		390.00	(390.00) (100)
78083 Complex Med Other	3,904.00	0.00	0.00	3,904.00		0.00	3,904.00 0
79082 ST Part B	103.00	0.00	0.00	103.00		209.00	(106.00) (51)
S3L3.87C1 Legend Drugs	223,744.00	0.00	0.00	223,744.00		169,345.00	54,399.00 32
60160 Nursing Supplies & Expense	212,173.00	0.00	0.00	212,173.00		182,762.00	29,411.00 16
60161 Nursing Supplies & Expense - PPE	1,178.00	0.00	0.00	1,178.00		16,075.00	(14,897.00) (93)
60162 Nursing Supplies & Expense - Covid19 Test	0.00	0.00	0.00	0.00		182,056.00	(182,056.00) (100)
77160 Rehab Supplies & Expense	3,628.00	0.00	0.00	3,628.00		2,342.00	1,286.00 55
S3L3.89C1 House Supplies - Not Resold	216,979.00	0.00	0.00	216,979.00		383,235.00	(166,256.00) (43)
63350 Consultant Pharmacy	5,310.00	0.00	0.00	5,310.00		5,544.00	(234.00) (4)
S3L3.92C1 Pharmacy Consultant	5,310.00	0.00	0.00	5,310.00		5,544.00	(234.00) (4)
Variable Expenses	4,746,962.00	0.00	0.00	4,746,962.00		4,665,954.00	81,008.00 2
45400 Depreciation expense	405,127.00	0.00	0.00	405,127.00		392,790.00	12,337.00 3
S3L4.01C1 Depreciation Expense	405,127.00	0.00	0.00	405,127.00		392,790.00	12,337.00 3
45200 Interest Expense on long term debt	11,164.00	0.00	0.00	11,164.00		20,593.00	(9,429.00) (46)
45250 Interest Expense on Long-term Debt(Interco)	13,932.00	0.00	0.00	13,932.00		2,073.00	11,859.00 572
S3L4.02C1 Long-Term Interest Expense SNF - CR	25,096.00	0.00	0.00	25,096.00		22,666.00	2,430.00 11
42090 Operating Lease Expense-Equipment	0.00	0.00	0.00	0.00		7,889.00	(7,889.00) (100)
S3L4.12C1 Other Fixed Cost Expense-SNF-CR	0.00	0.00	0.00	0.00		7,889.00	(7,889.00) (100)
45300 Rent	7,088.00	0.00	0.00	7,088.00		6,613.00	475.00 7
S3L4.14C1 Real Property Rent Expense - SNF - CR	7,088.00	0.00	0.00	7,088.00		6,613.00	475.00 7
Capital & Fixed Cost Expenses	437,311.00	0.00	0.00	437,311.00		429,958.00	7,353.00 2
TOTAL EXPENSES	14,441,630.00	0.00	0.00	14,441,630.00		13,093,639.00	1,347,991.00 10
NET INCOME	1,505,260.00	0.00	0.00	1,505,260.00		1,187,126.00	318,134.00 27
NET INCOME	1,505,260.00	0.00	0.00	1,505,260.00		1,187,126.00	318,134.00 27