

**Deutsches Altenheim, Inc., German Center for Extended Living**  
Year End: December 31, 2023  
MA Summary TB

Prepared by	Reviewed by
ML24500 3/27/2024	DF15452 3/31/2024

4005. 01

Account	Prelim	Adj's	Reclass	Rep	Annotation	Rep 12/22 %Chg
S6L1.01C1 Cash and Cash Equivalen	1,006,249.00	0.00	0.00	1,006,249.00		2,033,996.00 (51)
S6L1.02C1 Short Term Investments	397,836.00	0.00	0.00	397,836.00		351,368.00 13
S6L1.03C1 Current Portion Assets WI	5,482,092.00	0.00	0.00	5,482,092.00		4,925,079.00 11
S6L1.04C1 Other Cash Equivalents	0.00	0.00	0.00	0.00		90,034.00 (100)
S6L1.05C1 Payer Accounts Receivabl	2,260,490.00	0.00	0.00	2,260,490.00		3,163,531.00 (29)
S6L1.06C1 Reserve for Bad Debt	(163,768.00)	0.00	0.00	(163,768.00)		(567,529.00) (71)
S6L1.07C1 Receivable from Officers/(	0.00	0.00	0.00	0.00		5,393.00 (100)
S6L1.08C1 Receivable from Affiliates/	(5,020,006.00)	0.00	0.00	(5,020,006.00)		25,313.00(19932)
S6L1.11C1 Other Receivables	61,721.00	0.00	0.00	61,721.00		6,185.00 898
S6L1.13C1 Prepaid Insurance	196,377.00	0.00	0.00	196,377.00		219,269.00 (10)
S6L1.15C1 Other Prepaid Expenses	110,411.00	0.00	0.00	110,411.00		77,643.00 42
Current Assets	4,331,402.00	0.00	0.00	4,331,402.00		10,330,282.00 (58)
S6L2.1C1 Land	36,299.00	0.00	0.00	36,299.00		79,184.00 (54)
S6L2.2C1 Buildings	2,709,261.00	0.00	0.00	2,709,261.00		2,948,478.00 (8)
S6L2.3C1 Improvements	4,902,605.00	0.00	0.00	4,902,605.00		7,982,986.00 (39)
S6L2.4C1 Equipment	412,130.00	0.00	0.00	412,130.00		678,362.00 (39)
S6L2.5C1 Software/Limited Life Asset	0.00	0.00	0.00	0.00		1,649.00 (100)
S6L2.6C1 Motor Vehicles	41,230.00	0.00	0.00	41,230.00		47,120.00 (13)
Non-Current Fixed Assets	8,101,525.00	0.00	0.00	8,101,525.00		11,737,779.00 (31)
S6L3.01C1 Long Term Investments	306,816.00	0.00	0.00	306,816.00		0.00 0
S6L3.04C1 Construction in Progress	18,100.00	0.00	0.00	18,100.00		48,000.00 (62)
S6L3.05C1 Mortgage Acquisition Cos	276,801.00	0.00	0.00	276,801.00		276,801.00 0
S6L3.06C1 Accumulated Amortizatio	(146,970.00)	0.00	0.00	(146,970.00)		(142,608.00) 3
Non-Current Assets	454,747.00	0.00	0.00	454,747.00		182,193.00 150
TOTAL ASSETS	12,887,674.00	0.00	0.00	12,887,674.00		22,250,254.00 (42)
S6L5.01C1 Trade Payables	(301,019.00)	0.00	0.00	(301,019.00)		(1,423,258.00) (79)
S6L5.02C1 Accrued Expenses	(553,784.00)	0.00	0.00	(553,784.00)		(1,376,735.00) (60)
S6L5.03C1 Due to Insurance Payers	(49,106.00)	0.00	0.00	(49,106.00)		0.00 0

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4005. 01-1

Account	Prelim	Adj's	Reclass	Rep	Annotation	Rep 12/22 %Chg
S6L5.04C1 Patient Funds Due	(10,446.00)	0.00	0.00	(10,446.00)		(83,165.00) (87)
S6L5.06C1 Long Term Debt, Current I	(838,915.00)	0.00	0.00	(838,915.00)		(1,226,210.00) (32)
S6L5.07C1 Accrued Salaries and Pay	(655,821.00)	0.00	0.00	(655,821.00)		(1,165,582.00) (44)
S6L5.09C1 Accrued Interest Payable	(7,582.00)	0.00	0.00	(7,582.00)		0.00 0
S6L5.10C1 Other Current Liabilities	(54,438.00)	0.00	0.00	(54,438.00)		(188,732.00) (71)
Current Liabilities	(2,471,111.00)	0.00	0.00	(2,471,111.00)		(5,463,682.00) (55)
S6L6.01C1 Mortgages Payable	(10,446,767.00)	0.00	0.00	(10,446,767.00)		(15,691,571.00) (33)
S6L6.02C1 Due to Related Parties, Su	0.00	0.00	0.00	0.00		(1,125,000.00) (100)
Non-Current Liabilities	(10,446,767.00)	0.00	0.00	(10,446,767.00)		(16,816,571.00) (38)
TOTAL LIABILITIES	(12,917,878.00)	0.00	0.00	(12,917,878.00)		(22,280,253.00) (42)
S6L8A.1C1 Net Assets Balance: Prior	7,294,075.00	0.00	0.00	7,294,075.00		3,120,646.00 134
S6L8A.1C2 Net Assets With Donor Re	(6,014,521.00)	0.00	0.00	(6,014,521.00)		(6,565,365.00) (8)
Net Assets	1,279,554.00	0.00	0.00	1,279,554.00		(3,444,719.00) (137)
Net (Income) Loss	(1,249,350.00)	0.00	0.00	(1,249,350.00)		3,474,718.00 (136)
TOTAL EQUITY	30,204.00	0.00	0.00	30,204.00		29,999.00 1
TOTAL LIABILITY AND EQUITY	(12,887,674.00)	0.00	0.00	(12,887,674.00)		(22,250,254.00) (42)
S2L1.01C1 Routine - Private Pay	(4,761,815.00)	0.00	0.00	(4,761,815.00)		(5,644,081.00) (16)
S2L1.04C1 Routine - Medicare Fee-Fc	(3,091,864.00)	0.00	0.00	(3,091,864.00)		(4,237,031.00) (27)
S2L1.05C1 Routine - Medicare Manag	(564,326.00)	0.00	0.00	(564,326.00)		(651,065.00) (13)
S2L1.06C1 Routine - MassHealth Fee-	(8,273,105.00)	0.00	0.00	(8,273,105.00)		(8,193,711.00) 1
S2L1.08C1 Routine - Senior Care Opti	(317,816.00)	0.00	0.00	(317,816.00)		(2,592,290.00) (88)
Routine Revenue	(17,008,926.00)	0.00	0.00	(17,008,926.00)		(21,318,178.00) (20)
S2L1.01C2 Ancillary - Private Pay	0.00	0.00	0.00	0.00		(3,818.00) (100)
S2L1.02C2 Ancillary - Commercial Ma	(292,758.00)	0.00	0.00	(292,758.00)		(47,256.00) 520
S2L1.04C2 Ancillary - Medicare Fee-F	(1,020,159.00)	0.00	0.00	(1,020,159.00)		(1,770,996.00) (42)
S2L1.05C2 Ancillary - Medicare Manaç	(69,544.00)	0.00	0.00	(69,544.00)		(748,900.00) (91)
S2L1.06C2 Ancillary - Mass Health Fe	(333,664.00)	0.00	0.00	(333,664.00)		(15,655.00) 2031
Ancillary Revenue	(1,716,125.00)	0.00	0.00	(1,716,125.00)		(2,586,625.00) (34)

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MA Summary TB

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ML24500 3/27/2024	DF15452 3/31/2024

**4005. 01-2**

Account	Prelim	Adj's	Reclass	Rep	Annotation	Rep 12/22 %Chg
TOTAL NURSING FACILITY REVENUE	(18,725,051.00)	0.00	0.00	(18,725,051.00)		(23,904,803.00) (22)
S2L3.02C1 Endowment and Other No	(870,810.00)	0.00	0.00	(870,810.00)		(176,121.00) 394
S2L3.06C1 Prior Year Retroactive Rev	(36,430.00)	0.00	0.00	(36,430.00)		(47,150.00) (23)
S2L3.07C1 Interest Income	(154,200.00)	0.00	0.00	(154,200.00)		(160,595.00) (4)
S2L3.09C1 Administrative and Gener	(6,778.00)	0.00	0.00	(6,778.00)		(288,698.00) (98)
Other Nursing Facility Revenue	(1,068,218.00)	0.00	0.00	(1,068,218.00)		(672,564.00) 59
TOTAL REVENUE	(19,793,269.00)	0.00	0.00	(19,793,269.00)		(24,577,367.00) (19)
S3L1.01C1 Director of Nurses - Salari	166,850.00	0.00	0.00	166,850.00		170,086.00 (2)
S3L1.07C1 Registered Nurses - Salari	1,853,140.00	0.00	0.00	1,853,140.00		2,861,336.00 (35)
S3L1.11C1 Registered Nurses - Purch	0.00	0.00	0.00	0.00		1,607,149.00 (100)
S3L1.12C1 Licensed Practical Nurses	1,364,906.00	0.00	0.00	1,364,906.00		1,603,630.00 (15)
S3L1.17C1 Certified Nurse Aides - Sa	2,861,675.00	0.00	0.00	2,861,675.00		3,383,448.00 (15)
Nursing Expenses	6,246,571.00	0.00	0.00	6,246,571.00		9,625,649.00 (35)
S3L2.01C1 Administration - Salaries	193,461.00	0.00	0.00	193,461.00		780,067.00 (75)
S3L2.02C1 Administration - Employee	453,969.00	0.00	0.00	453,969.00		717,928.00 (37)
S3L2.03C1 Administration - Payroll Ti	1,039,133.00	0.00	0.00	1,039,133.00		1,270,875.00 (18)
S3L2.07C1 Clerical Staff - Salaries	349,425.00	0.00	0.00	349,425.00		344,591.00 1
S3L2.11C1 Electronic Data Processin	51,577.00	0.00	0.00	51,577.00		66,088.00 (22)
S3L2.12C1 Office Supplies	335,886.00	0.00	0.00	335,886.00		147,125.00 128
S3L2.13C1 Telecommunications	39,583.00	0.00	0.00	39,583.00		105,509.00 (62)
S3L2.15C1 Travel: Conventions & Me	11,095.00	0.00	0.00	11,095.00		(615.00) (1904)
S3L2.16C1 Advertising - Help Wanted	45,447.00	0.00	0.00	45,447.00		127,009.00 (64)
S3L2.17C1 Licenses and Dues - Patie	21,542.00	0.00	0.00	21,542.00		49,404.00 (56)
S3L2.18C1 Continuing Professional E	14,825.00	0.00	0.00	14,825.00		10,726.00 38
S3L2.19C1 Accounting Services (not	75,319.00	0.00	0.00	75,319.00		392,282.00 (81)
S3L2.20C1 Insurance - Malpractice &	231,765.00	0.00	0.00	231,765.00		323,609.00 (28)
S3L2.22C1. A Professional Services	35,532.00	0.00	0.00	35,532.00		138,371.00 (74)
S3L2.22C1. B Miscellaneous Expens	137,128.00	0.00	0.00	137,128.00		160,531.00 (15)

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**4005. 01-3**

Account	Prelim	Adj's	Reclass	Rep	Annotation	Rep 12/22 %Chg
S3L2.23C1. A Advertising - Marketin	0.00	0.00	0.00	0.00		13,766.00 (100)
S3L2.23C1. B Licenses and Dues - N	125.00	0.00	0.00	125.00		948.00 (87)
S3L2.23C1. F Legal - Other	13,378.00	0.00	0.00	13,378.00		61,340.00 (78)
S3L2.23C1. H Management Compan	938,347.00	0.00	0.00	938,347.00		857,437.00 9
S3L2.23C1. J Interest on Working Ca	2,764.00	0.00	0.00	2,764.00		9,627.00 (71)
S3L2.23C1. K Fines, Late Fees, Pen	4,269.00	0.00	0.00	4,269.00		9,021.00 (53)
S3L2.23C1. N Bad Debt Expense	92,387.00	0.00	0.00	92,387.00		634,926.00 (85)
S3L2.23C1. O User Fee Assessment	996,011.00	0.00	0.00	996,011.00		1,230,750.00 (19)
S3L2.23C1. P Other Non-Allowable A	32,686.00	0.00	0.00	32,686.00		91,961.00 (64)
<b>A&amp;G Expenses</b>	<b>5,115,654.00</b>	<b>0.00</b>	<b>0.00</b>	<b>5,115,654.00</b>		<b>7,543,276.00 (32)</b>
S3L3.01C1 Staff Development Coordi	105,940.00	0.00	0.00	105,940.00		85,675.00 24
S3L3.05C1 Plant Operations - Salarie	145,373.00	0.00	0.00	145,373.00		236,303.00 (38)
S3L3.08C1 Plant Operations - Purcha	392,621.00	0.00	0.00	392,621.00		569,007.00 (31)
S3L3.09C1 Plant Operations - Supplie	42,345.00	0.00	0.00	42,345.00		57,142.00 (26)
S3L3.10C1 Plant Operations - Utilities	526,287.00	0.00	0.00	526,287.00		744,786.00 (29)
S3L3.13C1 Dietician - Salaries	85,868.00	0.00	0.00	85,868.00		71,006.00 21
S3L3.18C1 Dietary - Salaries	820,223.00	0.00	0.00	820,223.00		1,108,483.00 (26)
S3L3.21C1 Dietary - Food	467,155.00	0.00	0.00	467,155.00		698,786.00 (33)
S3L3.22C1 Dietary - Purchased Servic	2,750.00	0.00	0.00	2,750.00		165,312.00 (98)
S3L3.23C1 Dietary - Supplies and Exp	77,579.00	0.00	0.00	77,579.00		95,087.00 (18)
S3L3.24C1 Housekeeping/Laundry - S	372,712.00	0.00	0.00	372,712.00		465,091.00 (20)
S3L3.27C1 Housekeeping/Laundry - F	50,508.00	0.00	0.00	50,508.00		56,784.00 (11)
S3L3.28C1 Housekeeping/Laundry - S	63,067.00	0.00	0.00	63,067.00		391,956.00 (84)
S3L3.29C1 Housekeeping/Laundry - L	8,805.00	0.00	0.00	8,805.00		5,125.00 72
S3L3.36C1 Unit Clerk & Medical Reco	157,650.00	0.00	0.00	157,650.00		203,539.00 (23)
S3L3.40C1 MMQ Evalulation Nurse/N	169,041.00	0.00	0.00	169,041.00		201,676.00 (16)
S3L3.48C1 Social Service Worker - S	322,908.00	0.00	0.00	322,908.00		495,615.00 (35)
S3L3.51C1 Social Service Worker - Pl	25,300.00	0.00	0.00	25,300.00		19,706.00 28

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4005. 01-4

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S3L3.56C1 Indirect Restorative Thera	166,361.00	0.00	0.00	166,361.00		0.00 0
S3L3.60C1 Direct Restorative Therap	651,850.00	0.00	0.00	651,850.00		615,264.00 6
S3L3.62C1 Direct Restorative Therap	0.00	0.00	0.00	0.00		481,742.00 (100)
S3L3.64C1 Recreational Therapy/Acti	443,816.00	0.00	0.00	443,816.00		547,676.00 (19)
S3L3.67C1 Recreational Therapy/Acti	9,215.00	0.00	0.00	9,215.00		11,828.00 (22)
S3L3.68C1 Recreational Therapy/Acti	40,068.00	0.00	0.00	40,068.00		30,503.00 31
S3L3.78C1 Travel - Motor Vehicle Exp	3,096.00	0.00	0.00	3,096.00		1,078.00 187
S3L3.82C1 Physician Services - Medi	23,700.00	0.00	0.00	23,700.00		73,500.00 (68)
S3L3.87C1 Legend Drugs	300,246.00	0.00	0.00	300,246.00		409,892.00 (27)
S3L3.89C1 House Supplies - Not Res	328,344.00	0.00	0.00	328,344.00		1,249,514.00 (74)
S3L3.92C1 Pharmacy Consultant	2,466.00	0.00	0.00	2,466.00		5,861.00 (58)
Variable Expenses	5,805,294.00	0.00	0.00	5,805,294.00		9,097,937.00 (36)
S3L4.01C1 Depreciation Expense	815,992.00	0.00	0.00	815,992.00		1,154,142.00 (29)
S3L4.02C1 Long-Term Interest Expen	558,170.00	0.00	0.00	558,170.00		585,184.00 (5)
S3L4.08C1 Real Estate Tax Expense	2,238.00	0.00	0.00	2,238.00		4,260.00 (47)
S3L4.14C1 Real Property Rent Expen	0.00	0.00	0.00	0.00		41,637.00 (100)
Capital & Fixed Cost Expenses	1,376,400.00	0.00	0.00	1,376,400.00		1,785,223.00 (23)
TOTAL EXPENSES	18,543,919.00	0.00	0.00	18,543,919.00		28,052,085.00 (34)
NET INCOME	(1,249,350.00)	0.00	0.00	(1,249,350.00)		3,474,718.00 (136)
NET INCOME	(1,249,350.00)	0.00	0.00	(1,249,350.00)		3,474,718.00 (136)

**Deutsches Altenheim, Inc., German Center for Extended Living**
**Year End: December 31, 2023**
**Trial balance**

Prepared by	Reviewed by
ML24500 3/27/2024	DF15452 3/31/2024

**4005.02**

Account	Prelim	Adj's	Reclass	Rep	Annotation	Rep 12/22	Amount Chg %Chg
10000 Petty Cash	1,000.00	0.00	0.00	1,000.00		1,368.00	(368.00) (27)
11900 DA-GC OPER ACCT#6784	409,938.00	0.00	0.00	409,938.00		401,259.00	8,679.00 2
11905 DA-GC TCB Brinkhaus 7211	262,372.00	0.00	0.00	262,372.00		476,829.00	(214,457.00) (45)
11910 DA-GC TCB Replacement Reserve 2522	322,493.00	0.00	0.00	322,493.00		471,130.00	(148,637.00) (32)
11915 DA-GC TCB Resident Trust 5104	10,446.00	0.00	0.00	10,446.00		0.00	10,446.00 0
11950 ANRC - BOA Operating 3031	0.00	0.00	0.00	0.00		592,436.00	(592,436.00) (100)
11951 ANRC - Orrstown Bank PPP	0.00	0.00	0.00	0.00		4,665.00	(4,665.00) (100)
11953 ANRC - BOA 1517	0.00	0.00	0.00	0.00		86,676.00	(86,676.00) (100)
11954 ANRC - BOA 7076	0.00	0.00	0.00	0.00		261.00	(261.00) (100)
11958 ANRC - BOA 6120	0.00	0.00	0.00	0.00		15.00	(15.00) (100)
11995 Bill.com - Clearing Account	0.00	0.00	0.00	0.00		(643.00)	643.00 (100)
<b>S6L1.01C1 Cash and Cash Equivalents</b>	<b>1,006,249.00</b>	<b>0.00</b>	<b>0.00</b>	<b>1,006,249.00</b>		<b>2,033,996.00</b>	<b>(1,027,747.00) (51)</b>
12840 DA GAS Investments - cost	397,836.00	0.00	0.00	397,836.00		309,230.00	88,606.00 29
12841 DA GAS Investments - cash	0.00	0.00	0.00	0.00		8,371.00	(8,371.00) (100)
12900 Valuation Allowance on Investments	0.00	0.00	0.00	0.00		33,767.00	(33,767.00) (100)
<b>S6L1.02C1 Short Term Investments</b>	<b>397,836.00</b>	<b>0.00</b>	<b>0.00</b>	<b>397,836.00</b>		<b>351,368.00</b>	<b>46,468.00 13</b>
12845 DA Holtzer Trust	4,488,239.00	0.00	0.00	4,488,239.00		3,989,769.00	498,470.00 12
12846 DA 1933 Cash Reserve	993,853.00	0.00	0.00	993,853.00		935,310.00	58,543.00 6
<b>S6L1.03C1 Current Portion Assets Whose Use is Limite</b>	<b>5,482,092.00</b>	<b>0.00</b>	<b>0.00</b>	<b>5,482,092.00</b>		<b>4,925,079.00</b>	<b>557,013.00 11</b>
11955 ANRC - Patient Funds	0.00	0.00	0.00	0.00		90,034.00	(90,034.00) (100)
<b>S6L1.04C1 Other Cash Equivalents</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>		<b>90,034.00</b>	<b>(90,034.00) (100)</b>
12000 Accounts Receivable	14,878.00	0.00	0.00	14,878.00		1,316,922.00	(1,302,044.00) (99)
12010 A/R Private	263,823.00	0.00	0.00	263,823.00		162,345.00	101,478.00 63
12020 A/R Medicaid	915,503.00	0.00	0.00	915,503.00		764,424.00	151,079.00 20
12030 A/R Medicaid Pending	351,031.00	0.00	0.00	351,031.00		128,837.00	222,194.00 172
12050 A/R Medicare A	403,606.00	0.00	0.00	403,606.00		412,528.00	(8,922.00) (2)
12060 A/R Medicare B	16,778.00	0.00	0.00	16,778.00		23,090.00	(6,312.00) (27)
12061 A/R Medicare B - Outpatient	1,349.00	0.00	0.00	1,349.00		1,349.00	0.00 0
12070 A/R Managed Care	230,781.00	0.00	0.00	230,781.00		270,869.00	(40,088.00) (15)
12075 A/R Managed Care Part B	62,741.00	0.00	0.00	62,741.00		65,504.00	(2,763.00) (4)
12440 Patient Refund Exchange	0.00	0.00	0.00	0.00		17,663.00	(17,663.00) (100)
<b>S6L1.05C1 Payer Accounts Receivable</b>	<b>2,260,490.00</b>	<b>0.00</b>	<b>0.00</b>	<b>2,260,490.00</b>		<b>3,163,531.00</b>	<b>(903,041.00) (29)</b>
12199 Allowance for Bad Debts	(163,768.00)	0.00	0.00	(163,768.00)		(567,529.00)	403,761.00 (71)
<b>S6L1.06C1 Reserve for Bad Debt</b>	<b>(163,768.00)</b>	<b>0.00</b>	<b>0.00</b>	<b>(163,768.00)</b>		<b>(567,529.00)</b>	<b>403,761.00 (71)</b>
14500 Employee Loans	0.00	0.00	0.00	0.00		5,393.00	(5,393.00) (100)
<b>S6L1.07C1 Receivable from Officers/Owners/Employee:</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>		<b>5,393.00</b>	<b>(5,393.00) (100)</b>
19150 Due From CJ Lifecare	0.00	0.00	0.00	0.00		55,261.00	(55,261.00) (100)
19410 Due From JNH	0.00	0.00	0.00	0.00		4,501.00	(4,501.00) (100)
19430 Due From RH	0.00	0.00	0.00	0.00		528.00	(528.00) (100)
19520 Due From DA SP	0.00	0.00	0.00	0.00		529,333.00	(529,333.00) (100)
19530 Due From DA EV	0.00	0.00	0.00	0.00		4,036,910.00	(4,036,910.00) (100)
19700 Due from AWWA	0.00	0.00	0.00	0.00		12,521.00	(12,521.00) (100)
22101 Due to Homecare	(547.00)	0.00	0.00	(547.00)		(309.00)	(238.00) 77
22103 Due to Hospice	1,544.00	0.00	0.00	1,544.00		44.00	1,500.00 3409
22110 Due to CJNH Inc	(17,864.00)	0.00	0.00	(17,864.00)		(13,077.00)	(4,787.00) 37
22120 Due to LFCL	788.00	0.00	0.00	788.00		(1,169.00)	1,957.00 (167)
22128 Due to AHAL I	(2.00)	0.00	0.00	(2.00)		87.00	(89.00) (102)
22129 Due to AHAL II	43.00	0.00	0.00	43.00		43.00	0.00 0
22150 Due to CJ Lifecare	(1,194,381.00)	0.00	0.00	(1,194,381.00)		(266,307.00)	(928,074.00) 348
22310 Due to BCL	(7,965.00)	0.00	0.00	(7,965.00)		551.00	(8,516.00) (1546)
22320 Due to SR ADH	25.00	0.00	0.00	25.00		25.00	0.00 0
22330 Due to Kaplan Estates AL	198.00	0.00	0.00	198.00		(11,484.00)	11,682.00 (102)
22405 Due to JGSAS	(435.00)	0.00	0.00	(435.00)		(1,791.00)	1,356.00 (76)
22410 Due to JNH	(95,150.00)	0.00	0.00	(95,150.00)		(112,257.00)	17,107.00 (15)
22420 Due to W ADH	19.00	0.00	0.00	19.00		19.00	0.00 0

**4/1/2024**
**3:43 PM**
**Page 1**

**Deutsches Altenheim, Inc., German Center for Extended Living**

Year End: December 31, 2023

Trial balance

Prepared by	Reviewed by
ML24500 3/27/2024	DF15452 3/31/2024

4005. 02-1

Account	Prelim	Adj's	Reclass	Rep	Annotation	Rep 12/22	Amount	Chg %Chg
22430 Due to RH	225.00	0.00	0.00	225.00		115.00	110.00	96
22440 Due to SHHC - Home Care	64.00	0.00	0.00	64.00		27.00	37.00	137
22445 Due to SHHC - Hospice	64.00	0.00	0.00	64.00		27.00	37.00	137
22520 Due to DA SP	264,819.00	0.00	0.00	264,819.00		(429,687.00)	694,506.00	(162)
22530 Due to DA EV	(3,971,451.00)	0.00	0.00	(3,971,451.00)		(3,778,598.00)	(192,853.00)	5
<b>S6L1.08C1 Receivable from Affiliates/Related Parties</b>	<b>(5,020,006.00)</b>	<b>0.00</b>	<b>0.00</b>	<b>(5,020,006.00)</b>		<b>25,313.00</b>	<b>(5,045,319.00)</b>	****
12001 Accounts Receivable - Other	8,259.00	0.00	0.00	8,259.00		6,185.00	2,074.00	34
12310 Deposit Exchange	(405.00)	0.00	0.00	(405.00)		0.00	(405.00)	0
12320 Refund Contra Exchange	1,215.00	0.00	0.00	1,215.00		0.00	1,215.00	0
12332 Payroll Levy Exchange	(931.00)	0.00	0.00	(931.00)		0.00	(931.00)	0
12420 Manual Check Exchange	2,860.00	0.00	0.00	2,860.00		0.00	2,860.00	0
12430 Resident Trust Exchange	2,723.00	0.00	0.00	2,723.00		0.00	2,723.00	0
18020 Pledge Receivable (Other)	48,000.00	0.00	0.00	48,000.00		0.00	48,000.00	0
<b>S6L1.11C1 Other Receivables</b>	<b>61,721.00</b>	<b>0.00</b>	<b>0.00</b>	<b>61,721.00</b>		<b>6,185.00</b>	<b>55,536.00</b>	898
13010 Prepaid Insurance	196,377.00	0.00	0.00	196,377.00		219,269.00	(22,892.00)	(10)
<b>S6L1.13C1 Prepaid Insurance</b>	<b>196,377.00</b>	<b>0.00</b>	<b>0.00</b>	<b>196,377.00</b>		<b>219,269.00</b>	<b>(22,892.00)</b>	(10)
13000 Prepaid Expense	89,522.00	0.00	0.00	89,522.00		60,325.00	29,197.00	48
13020 Prepaid Workers Comp	20,889.00	0.00	0.00	20,889.00		17,318.00	3,571.00	21
<b>S6L1.15C1 Other Prepaid Expenses</b>	<b>110,411.00</b>	<b>0.00</b>	<b>0.00</b>	<b>110,411.00</b>		<b>77,643.00</b>	<b>32,768.00</b>	42
<b>Current Assets</b>	<b>4,331,402.00</b>	<b>0.00</b>	<b>0.00</b>	<b>4,331,402.00</b>		<b>10,330,282.00</b>	<b>(5,998,880.00)</b>	(58)
16000 Land	36,299.00	0.00	0.00	36,299.00		79,184.00	(42,885.00)	(54)
<b>S6L2.1C1 Land</b>	<b>36,299.00</b>	<b>0.00</b>	<b>0.00</b>	<b>36,299.00</b>		<b>79,184.00</b>	<b>(42,885.00)</b>	(54)
16021 Buildings	9,740,261.00	0.00	0.00	9,740,261.00		9,740,261.00	0.00	0
16022 Accum Deprec: Buildings	(7,031,000.00)	0.00	0.00	(7,031,000.00)		(6,791,783.00)	(239,217.00)	4
<b>S6L2.2C1 Buildings</b>	<b>2,709,261.00</b>	<b>0.00</b>	<b>0.00</b>	<b>2,709,261.00</b>		<b>2,948,478.00</b>	<b>(239,217.00)</b>	(8)
16011 Land Improvements	463,596.00	0.00	0.00	463,596.00		682,611.00	(219,015.00)	(32)
16012 Accum Deprec: Land Improvements	(435,814.00)	0.00	0.00	(435,814.00)		(625,225.00)	189,411.00	(30)
16031 Building Improvements	11,437,767.00	0.00	0.00	11,437,767.00		19,684,264.00	(8,246,497.00)	(42)
16032 Accum Deprec: Building Improvements	(6,562,944.00)	0.00	0.00	(6,562,944.00)		(11,758,664.00)	5,195,720.00	(44)
<b>S6L2.3C1 Improvements</b>	<b>4,902,605.00</b>	<b>0.00</b>	<b>0.00</b>	<b>4,902,605.00</b>		<b>7,982,986.00</b>	<b>(3,080,381.00)</b>	(39)
16051 FFE	3,458,466.00	0.00	0.00	3,458,466.00		5,511,809.00	(2,053,343.00)	(37)
16052 Accum Deprec: FFE	(3,056,528.00)	0.00	0.00	(3,056,528.00)		(4,864,188.00)	1,807,660.00	(37)
16071 Computers	28,524.00	0.00	0.00	28,524.00		36,655.00	(8,131.00)	(22)
16072 Accum Deprec: Computers	(18,332.00)	0.00	0.00	(18,332.00)		(5,914.00)	(12,418.00)	210
<b>S6L2.4C1 Equipment</b>	<b>412,130.00</b>	<b>0.00</b>	<b>0.00</b>	<b>412,130.00</b>		<b>678,362.00</b>	<b>(266,232.00)</b>	(39)
16111 Software	94,728.00	0.00	0.00	94,728.00		94,728.00	0.00	0
16112 Accum Amort: Software	(94,728.00)	0.00	0.00	(94,728.00)		(93,079.00)	(1,649.00)	2
<b>S6L2.5C1 Software/Limited Life Assets</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>		<b>1,649.00</b>	<b>(1,649.00)</b>	(100)
16061 Vehicles	58,900.00	0.00	0.00	58,900.00		83,994.00	(25,094.00)	(30)
16062 Accum Deprec: Vehicles	(17,670.00)	0.00	0.00	(17,670.00)		(36,874.00)	19,204.00	(52)
<b>S6L2.6C1 Motor Vehicles</b>	<b>41,230.00</b>	<b>0.00</b>	<b>0.00</b>	<b>41,230.00</b>		<b>47,120.00</b>	<b>(5,890.00)</b>	(13)
<b>Non-Current Fixed Assets</b>	<b>8,101,525.00</b>	<b>0.00</b>	<b>0.00</b>	<b>8,101,525.00</b>		<b>11,737,779.00</b>	<b>(3,636,254.00)</b>	(31)
12860 M&T Investments	306,816.00	0.00	0.00	306,816.00		0.00	306,816.00	0
<b>S6L3.01C1 Long Term Investments</b>	<b>306,816.00</b>	<b>0.00</b>	<b>0.00</b>	<b>306,816.00</b>		<b>0.00</b>	<b>306,816.00</b>	0
16040 CIP	18,100.00	0.00	0.00	18,100.00		48,000.00	(29,900.00)	(62)
<b>S6L3.04C1 Construction in Progress</b>	<b>18,100.00</b>	<b>0.00</b>	<b>0.00</b>	<b>18,100.00</b>		<b>48,000.00</b>	<b>(29,900.00)</b>	(62)
16131 Deferred Financing Costs	276,801.00	0.00	0.00	276,801.00		276,801.00	0.00	0
<b>S6L3.05C1 Mortgage Acquisition Costs</b>	<b>276,801.00</b>	<b>0.00</b>	<b>0.00</b>	<b>276,801.00</b>		<b>276,801.00</b>	<b>0.00</b>	0

4/1/2024

3:43 PM

**Deutsches Altenheim, Inc., German Center for Extended Living**

Year End: December 31, 2023

Trial balance

Prepared by	Reviewed by
ML24500 3/27/2024	DF15452 3/31/2024

4005. 02-2

Account	Prelim	Adj's	Reclass	Rep	Annotation	Rep 12/22	Amount	Chg	%Chg
16132 Accum Amort: Deferred Financing Costs	(146,970.00)	0.00	0.00	(146,970.00)		(142,608.00)	(4,362.00)	3	
<b>S6L3.06C1 Accumulated Amortization of Mortgage Acq</b>	<b>(146,970.00)</b>	<b>0.00</b>	<b>0.00</b>	<b>(146,970.00)</b>		<b>(142,608.00)</b>	<b>(4,362.00)</b>	<b>3</b>	
<b>Non-Current Assets</b>	<b>454,747.00</b>	<b>0.00</b>	<b>0.00</b>	<b>454,747.00</b>		<b>182,193.00</b>	<b>272,554.00</b>	<b>150</b>	
<b>TOTAL ASSETS</b>	<b>12,887,674.00</b>	<b>0.00</b>	<b>0.00</b>	<b>12,887,674.00</b>		<b>22,250,254.00</b>	<b>(9,362,580.00)</b>	<b>(42)</b>	
20000 ACCOUNTS PAYABLE	(133,067.00)	0.00	0.00	(133,067.00)		(1,335,184.00)	1,202,117.00	(90)	
21030 Other Note Payable	(167,952.00)	0.00	0.00	(167,952.00)		(88,074.00)	(79,878.00)	91	
<b>S6L5.01C1 Trade Payables</b>	<b>(301,019.00)</b>	<b>0.00</b>	<b>0.00</b>	<b>(301,019.00)</b>		<b>(1,423,258.00)</b>	<b>1,122,239.00</b>	<b>(79)</b>	
23000 Accrued Expense	(272,368.00)	0.00	0.00	(272,368.00)		(1,257,453.00)	985,085.00	(78)	
23050 Accrued Expense Other	(228,421.00)	0.00	0.00	(228,421.00)		(61,443.00)	(166,978.00)	272	
23200 Accrued Interest Payable	(52,995.00)	0.00	0.00	(52,995.00)		(57,839.00)	4,844.00	(8)	
<b>S6L5.02C1 Accrued Expenses</b>	<b>(553,784.00)</b>	<b>0.00</b>	<b>0.00</b>	<b>(553,784.00)</b>		<b>(1,376,735.00)</b>	<b>822,951.00</b>	<b>(60)</b>	
23951 Advance Payments - Medicaid	(49,106.00)	0.00	0.00	(49,106.00)		0.00	(49,106.00)	0	
<b>S6L5.03C1 Due to Insurance Payers</b>	<b>(49,106.00)</b>	<b>0.00</b>	<b>0.00</b>	<b>(49,106.00)</b>		<b>0.00</b>	<b>(49,106.00)</b>	<b>0</b>	
24300 Resident Fund	(10,446.00)	0.00	0.00	(10,446.00)		(38,239.00)	27,793.00	(73)	
24310 Resident Fund Other	0.00	0.00	0.00	0.00		(44,926.00)	44,926.00	(100)	
<b>S6L5.04C1 Patient Funds Due</b>	<b>(10,446.00)</b>	<b>0.00</b>	<b>0.00</b>	<b>(10,446.00)</b>		<b>(83,165.00)</b>	<b>72,719.00</b>	<b>(87)</b>	
21010 Current Portion- Long Term Debt	(689,015.00)	0.00	0.00	(689,015.00)		(1,066,006.00)	376,991.00	(35)	
21020 Line of Credit	0.00	0.00	0.00	0.00		(10,304.00)	10,304.00	(100)	
26065 N/P - DA Small Business Loan	(149,900.00)	0.00	0.00	(149,900.00)		(149,900.00)	0.00	0	
<b>S6L5.06C1 Long Term Debt, Current Portion</b>	<b>(838,915.00)</b>	<b>0.00</b>	<b>0.00</b>	<b>(838,915.00)</b>		<b>(1,226,210.00)</b>	<b>387,295.00</b>	<b>(32)</b>	
12333 Pension Exchange	6,557.00	0.00	0.00	6,557.00		8,113.00	(1,556.00)	(19)	
23100 Accrued Salaries	(225,558.00)	0.00	0.00	(225,558.00)		(340,862.00)	115,304.00	(34)	
23104 Accrued - Union Dues	0.00	0.00	0.00	0.00		(2,692.00)	2,692.00	(100)	
23110 Accrued Paid Time Off/Earned Time	(408,891.00)	0.00	0.00	(408,891.00)		(742,563.00)	333,672.00	(45)	
23150 Accrued Payroll Taxes	(19,767.00)	0.00	0.00	(19,767.00)		(87,578.00)	67,811.00	(77)	
24200 FSA Payroll Liability	(8,162.00)	0.00	0.00	(8,162.00)		0.00	(8,162.00)	0	
<b>S6L5.07C1 Accrued Salaries and Payroll Liabilities</b>	<b>(655,821.00)</b>	<b>0.00</b>	<b>0.00</b>	<b>(655,821.00)</b>		<b>(1,165,582.00)</b>	<b>509,761.00</b>	<b>(44)</b>	
27100 Accrued Interest-LT	(7,582.00)	0.00	0.00	(7,582.00)		0.00	(7,582.00)	0	
<b>S6L5.09C1 Accrued Interest Payable</b>	<b>(7,582.00)</b>	<b>0.00</b>	<b>0.00</b>	<b>(7,582.00)</b>		<b>0.00</b>	<b>(7,582.00)</b>	<b>0</b>	
21000 Insurance Financing	0.00	0.00	0.00	0.00		(52,926.00)	52,926.00	(100)	
24000 Security Deposits	0.00	0.00	0.00	0.00		(8,264.00)	8,264.00	(100)	
24010 Advance Deposits Held	(54,438.00)	0.00	0.00	(54,438.00)		(127,542.00)	73,104.00	(57)	
<b>S6L5.10C1 Other Current Liabilities</b>	<b>(54,438.00)</b>	<b>0.00</b>	<b>0.00</b>	<b>(54,438.00)</b>		<b>(188,732.00)</b>	<b>134,294.00</b>	<b>(71)</b>	
<b>Current Liabilities</b>	<b>(2,471,111.00)</b>	<b>0.00</b>	<b>0.00</b>	<b>(2,471,111.00)</b>		<b>(5,463,682.00)</b>	<b>2,992,571.00</b>	<b>(55)</b>	
26063 N/P - DA Century Mortgage Loan	(5,383,980.00)	0.00	0.00	(5,383,980.00)		(10,872,401.00)	5,488,421.00	(50)	
26064 N/P - DA Century Renovation Loan	(5,751,802.00)	0.00	0.00	(5,751,802.00)		(5,885,176.00)	133,374.00	(2)	
26066 N/P - DA LTD Offset	689,015.00	0.00	0.00	689,015.00		1,066,006.00	(376,991.00)	(35)	
<b>S6L6.01C1 Mortgages Payable</b>	<b>(10,446,767.00)</b>	<b>0.00</b>	<b>0.00</b>	<b>(10,446,767.00)</b>		<b>(15,691,571.00)</b>	<b>5,244,804.00</b>	<b>(33)</b>	
26070 Notes Payable-Other	0.00	0.00	0.00	0.00		(1,125,000.00)	1,125,000.00	(100)	
<b>S6L6.02C1 Due to Related Parties, Subsidiaries, and Afi</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>		<b>(1,125,000.00)</b>	<b>1,125,000.00</b>	<b>(100)</b>	
<b>Non-Current Liabilities</b>	<b>(10,446,767.00)</b>	<b>0.00</b>	<b>0.00</b>	<b>(10,446,767.00)</b>		<b>(16,816,571.00)</b>	<b>6,369,804.00</b>	<b>(38)</b>	
<b>TOTAL LIABILITIES</b>	<b>(12,917,878.00)</b>	<b>0.00</b>	<b>0.00</b>	<b>(12,917,878.00)</b>		<b>(22,280,253.00)</b>	<b>9,362,375.00</b>	<b>(42)</b>	
29000 Net Assets	7,294,075.00	0.00	0.00	7,294,075.00		3,120,646.00	4,173,429.00	134	
<b>S6L8A.1C1 Net Assets Balance: Prior Year</b>	<b>7,294,075.00</b>	<b>0.00</b>	<b>0.00</b>	<b>7,294,075.00</b>		<b>3,120,646.00</b>	<b>4,173,429.00</b>	<b>134</b>	



**Deutsches Altenheim, Inc., German Center for Extended Living**

Year End: December 31, 2023

Trial balance

Prepared by	Reviewed by
ML24500 3/27/2024	DF15452 3/31/2024

4005. 02-3

Account	Prelim	Adj's	Reclass	Rep	Annotation	Rep 12/22	Amount	Chg	%Chg
29001 Net Assets - temp restricted	(5,633,413.00)	0.00	0.00	(5,633,413.00)		(6,181,455.00)	548,042.00	(9)	
29002 Net Assets - perm restricted	(381,108.00)	0.00	0.00	(381,108.00)		(383,910.00)	2,802.00	(1)	
<b>S6L8A.1C2 Net Assets With Donor Restrictions</b>	<b>(6,014,521.00)</b>	<b>0.00</b>	<b>0.00</b>	<b>(6,014,521.00)</b>		<b>(6,565,365.00)</b>	<b>550,844.00</b>	<b>(8)</b>	
<b>Net Assets</b>	<b>1,279,554.00</b>	<b>0.00</b>	<b>0.00</b>	<b>1,279,554.00</b>		<b>(3,444,719.00)</b>	<b>4,724,273.00</b>	<b>(137)</b>	
Net (Income) Loss	(1,249,350.00)	0.00	0.00	(1,249,350.00)		3,474,718.00	(4,724,068.00)	(136)	
<b>TOTAL EQUITY</b>	<b>30,204.00</b>	<b>0.00</b>	<b>0.00</b>	<b>30,204.00</b>		<b>29,999.00</b>	<b>205.00</b>	<b>1</b>	
<b>TOTAL LIABILITY AND EQUITY</b>	<b>(12,887,674.00)</b>	<b>0.00</b>	<b>0.00</b>	<b>(12,887,674.00)</b>		<b>(22,250,254.00)</b>	<b>9,362,580.00</b>	<b>(42)</b>	
30100 Private Service Revenue	(4,761,815.00)	0.00	0.00	(4,761,815.00)		(5,644,081.00)	882,266.00	(16)	
<b>S2L1.01C1 Routine - Private Pay</b>	<b>(4,761,815.00)</b>	<b>0.00</b>	<b>0.00</b>	<b>(4,761,815.00)</b>		<b>(5,644,081.00)</b>	<b>882,266.00</b>	<b>(16)</b>	
30200 Medicare A Service Revenue	(4,020,694.00)	0.00	0.00	(4,020,694.00)		(5,801,978.00)	1,781,284.00	(31)	
30210 Medicare Sequestration	72,162.00	0.00	0.00	72,162.00		49,298.00	22,864.00	46	
30211 Medicare Sequestration Part B	2,424.00	0.00	0.00	2,424.00		512.00	1,912.00	373	
30220 Medicare B Revenue	(180,201.00)	0.00	0.00	(180,201.00)		(37,703.00)	(142,498.00)	378	
36001 Contra Adjs Part A	1,034,441.00	0.00	0.00	1,034,441.00		1,552,839.00	(518,398.00)	(33)	
36008 Contra Adjs Medicare rounding	4.00	0.00	0.00	4.00		1.00	3.00	300	
<b>S2L1.04C1 Routine - Medicare Fee-For-Service</b>	<b>(3,091,864.00)</b>	<b>0.00</b>	<b>0.00</b>	<b>(3,091,864.00)</b>		<b>(4,237,031.00)</b>	<b>1,145,167.00</b>	<b>(27)</b>	
30500 Managed Care A Revenue	(906,434.00)	0.00	0.00	(906,434.00)		(1,352,293.00)	445,859.00	(33)	
36003 Contra Adjs Managed Care/Other	342,108.00	0.00	0.00	342,108.00		701,228.00	(359,120.00)	(51)	
<b>S2L1.05C1 Routine - Medicare Managed Care (Part C)</b>	<b>(564,326.00)</b>	<b>0.00</b>	<b>0.00</b>	<b>(564,326.00)</b>		<b>(651,065.00)</b>	<b>86,739.00</b>	<b>(13)</b>	
30300 Medicaid Service Revenue	(7,885,692.00)	0.00	0.00	(7,885,692.00)		(8,130,102.00)	244,410.00	(3)	
30310 Medicaid Pending Revenue	(394,726.00)	0.00	0.00	(394,726.00)		23,787.00	(418,513.00)	1759	
36005 Contra Adjs Mcaid	7,313.00	0.00	0.00	7,313.00		(87,396.00)	94,709.00	(108)	
<b>S2L1.06C1 Routine - MassHealth Fee-for-Service</b>	<b>(8,273,105.00)</b>	<b>0.00</b>	<b>0.00</b>	<b>(8,273,105.00)</b>		<b>(8,193,711.00)</b>	<b>(79,394.00)</b>	<b>1</b>	
30530 Managed Care Medicaid Revenue	(317,816.00)	0.00	0.00	(317,816.00)		(2,592,290.00)	2,274,474.00	(88)	
<b>S2L1.08C1 Routine - Senior Care Options</b>	<b>(317,816.00)</b>	<b>0.00</b>	<b>0.00</b>	<b>(317,816.00)</b>		<b>(2,592,290.00)</b>	<b>2,274,474.00</b>	<b>(88)</b>	
<b>Routine Revenue</b>	<b>(17,008,926.00)</b>	<b>0.00</b>	<b>0.00</b>	<b>(17,008,926.00)</b>		<b>(21,318,178.00)</b>	<b>4,309,252.00</b>	<b>(20)</b>	
36014 PT Private	0.00	0.00	0.00	0.00		(891.00)	891.00	(100)	
36024 OT Private	0.00	0.00	0.00	0.00		(1,936.00)	1,936.00	(100)	
36034 ST Private	0.00	0.00	0.00	0.00		(991.00)	991.00	(100)	
<b>S2L1.01C2 Ancillary - Private Pay</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>		<b>(3,818.00)</b>	<b>3,818.00</b>	<b>(100)</b>	
30520 Managed Care B Revenue	(292,758.00)	0.00	0.00	(292,758.00)		(47,256.00)	(245,502.00)	520	
<b>S2L1.02C2 Ancillary - Commercial Managed Care</b>	<b>(292,758.00)</b>	<b>0.00</b>	<b>0.00</b>	<b>(292,758.00)</b>		<b>(47,256.00)</b>	<b>(245,502.00)</b>	<b>520</b>	
35011 Pharmacy Part A	(138,584.00)	0.00	0.00	(138,584.00)		(260,451.00)	121,867.00	(47)	
35021 IV Ther Part A	(5,873.00)	0.00	0.00	(5,873.00)		(4,906.00)	(967.00)	20	
35031 Med Supp Part A	(2,111.00)	0.00	0.00	(2,111.00)		(398.00)	(1,713.00)	430	
35051 Lab Part A	0.00	0.00	0.00	0.00		(70,082.00)	70,082.00	(100)	
35061 X-ray Part A	(4,485.00)	0.00	0.00	(4,485.00)		(8,495.00)	4,010.00	(47)	
36002 Contra Adjs Part B	13,928.00	0.00	0.00	13,928.00		48,882.00	(34,954.00)	(72)	
36009 Contra Adjs Part B - OP	257.00	0.00	0.00	257.00		0.00	257.00	0	
36011 PT Part A	(404,951.00)	0.00	0.00	(404,951.00)		(526,447.00)	121,496.00	(23)	
36012 PT Part B	0.00	0.00	0.00	0.00		(99,865.00)	99,865.00	(100)	
36016 PT Part B - OP	100.00	0.00	0.00	100.00		0.00	100.00	0	
36021 OT Part A	(389,946.00)	0.00	0.00	(389,946.00)		(547,066.00)	157,120.00	(29)	
36022 OT Part B	0.00	0.00	0.00	0.00		(137,884.00)	137,884.00	(100)	
36031 ST Part A	(88,494.00)	0.00	0.00	(88,494.00)		(134,696.00)	46,202.00	(34)	
36032 ST Part B	0.00	0.00	0.00	0.00		(29,588.00)	29,588.00	(100)	
<b>S2L1.04C2 Ancillary - Medicare Fee-For-Service</b>	<b>(1,020,159.00)</b>	<b>0.00</b>	<b>0.00</b>	<b>(1,020,159.00)</b>		<b>(1,770,996.00)</b>	<b>750,837.00</b>	<b>(42)</b>	
35013 Pharmacy Other	(47,637.00)	0.00	0.00	(47,637.00)		(164,918.00)	117,281.00	(71)	

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**Deutsches Altenheim, Inc., German Center for Extended Living**

Year End: December 31, 2023

Trial balance

Prepared by	Reviewed by
ML24500 3/27/2024	DF15452 3/31/2024

4005. 02-4

Account	Prelim	Adj's	Reclass	Rep	Annotation	Rep 12/22	Amount Chg %Chg
35023 IV Ther Other	(3,050.00)	0.00	0.00	(3,050.00)		(19,589.00)	16,539.00 (84)
35033 Med Supp Other	(531.00)	0.00	0.00	(531.00)		(19.00)	(512.00) 2695
35053 Lab Other	0.00	0.00	0.00	0.00		(34,100.00)	34,100.00 (100)
35063 X-ray Other	(2,661.00)	0.00	0.00	(2,661.00)		(5,913.00)	3,252.00 (55)
36007 Contra Adjs Managed/Other Part B	2,554.00	0.00	0.00	2,554.00		13,581.00	(11,027.00) (81)
36013 PT Managed/Other	0.00	0.00	0.00	0.00		(146,368.00)	146,368.00 (100)
36019 PT Managed/Other Part B	(7,346.00)	0.00	0.00	(7,346.00)		(47,805.00)	40,459.00 (85)
36023 OT Other	0.00	0.00	0.00	0.00		(212,986.00)	212,986.00 (100)
36029 OT Managed/Other Part B	(6,275.00)	0.00	0.00	(6,275.00)		(39,095.00)	32,820.00 (84)
36033 ST Other	0.00	0.00	0.00	0.00		(65,026.00)	65,026.00 (100)
36039 ST Managed/Other Part B	(4,598.00)	0.00	0.00	(4,598.00)		(26,662.00)	22,064.00 (83)
<b>S2L1.05C2 Ancillary - Medicare Managed Care (Part C)</b>	<b>(69,544.00)</b>	<b>0.00</b>	<b>0.00</b>	<b>(69,544.00)</b>		<b>(748,900.00)</b>	<b>679,356.00 (91)</b>
35015 Pharmacy Mcaid	(6,799.00)	0.00	0.00	(6,799.00)		(746.00)	(6,053.00) 811
35035 Med Supp Mcaid	(490.00)	0.00	0.00	(490.00)		(155.00)	(335.00) 216
35055 Lab Mcaid	0.00	0.00	0.00	0.00		(704.00)	704.00 (100)
35065 X-ray Mcaid	(25.00)	0.00	0.00	(25.00)		0.00	(25.00) 0
35096 Behavioral Care Mcaid	(326,350.00)	0.00	0.00	(326,350.00)		(14,050.00)	(312,300.00) 2223
<b>S2L1.06C2 Ancillary - Mass Health Fee-for-Service</b>	<b>(333,664.00)</b>	<b>0.00</b>	<b>0.00</b>	<b>(333,664.00)</b>		<b>(15,655.00)</b>	<b>(318,009.00) 2031</b>
<b>Ancillary Revenue</b>	<b>(1,716,125.00)</b>	<b>0.00</b>	<b>0.00</b>	<b>(1,716,125.00)</b>		<b>(2,586,625.00)</b>	<b>870,500.00 (34)</b>
<b>TOTAL NURSING FACILITY REVENUE</b>	<b>(18,725,051.00)</b>	<b>0.00</b>	<b>0.00</b>	<b>(18,725,051.00)</b>		<b>(23,904,803.00)</b>	<b>5,179,752.00 (22)</b>
33901 Federal Relief Grant Revenue	0.00	0.00	0.00	0.00		(185,053.00)	185,053.00 (100)
33902 State Relief Grant Revenue	(56,016.00)	0.00	0.00	(56,016.00)		(892,288.00)	836,272.00 (94)
34000 Donations Income: Unrestricted	(66,337.00)	0.00	0.00	(66,337.00)		(11,441.00)	(54,896.00) 480
34005 Donations from Non-Operating	(59,500.00)	0.00	0.00	(59,500.00)		(288,323.00)	228,823.00 (79)
38700 Realized Gains/Loss on Marketable Securities	358,999.00	0.00	0.00	358,999.00		2,784.00	356,215.00 2795
38750 Unrealized Gain/Loss on Marketable Securities	(1,047,956.00)	0.00	0.00	(1,047,956.00)		67,214.00	(1,115,170.00) 1659
9900-050-000 TRUST INC - G/L UNREALIZE	0.00	0.00	0.00	0.00		1,130,986.00	(1,130,986.00) 100
<b>S2L3.02C1 Endowment and Other Non-Recoverable Rev</b>	<b>(870,810.00)</b>	<b>0.00</b>	<b>0.00</b>	<b>(870,810.00)</b>		<b>(176,121.00)</b>	<b>(694,689.00) 394</b>
39000 Prior Year Income Adjustments	(23,647.00)	0.00	0.00	(23,647.00)		(47,591.00)	23,944.00 (50)
39001 Prior Year Contra Adjustments	836.00	0.00	0.00	836.00		1,401.00	(565.00) (40)
39002 Prior Year Ancillary Adjustments	(13,619.00)	0.00	0.00	(13,619.00)		(960.00)	(12,659.00) 1319
<b>S2L3.06C1 Prior Year Retroactive Revenue</b>	<b>(36,430.00)</b>	<b>0.00</b>	<b>0.00</b>	<b>(36,430.00)</b>		<b>(47,150.00)</b>	<b>10,720.00 (23)</b>
34799 Trust Income	0.00	0.00	0.00	0.00		(129,741.00)	129,741.00 (100)
38000 Interest Income	(154,200.00)	0.00	0.00	(154,200.00)		(24,861.00)	(129,339.00) 520
3184-001-000 INTEREST INCOME (RESTRICTED) - GAS II	0.00	0.00	0.00	0.00		(5,993.00)	5,993.00 (100)
<b>S2L3.07C1 Interest Income</b>	<b>(154,200.00)</b>	<b>0.00</b>	<b>0.00</b>	<b>(154,200.00)</b>		<b>(160,595.00)</b>	<b>6,395.00 (4)</b>
33900 Other Miscellaneous Income	(6,778.00)	0.00	0.00	(6,778.00)		(122,911.00)	116,133.00 (94)
42170 Office Purchased Services	0.00	0.00	0.00	0.00		(165,787.00)	165,787.00 (100)
<b>S2L3.09C1 Administrative and General Receivable R</b>	<b>(6,778.00)</b>	<b>0.00</b>	<b>0.00</b>	<b>(6,778.00)</b>		<b>(288,698.00)</b>	<b>281,920.00 (98)</b>
<b>Other Nursing Facility Revenue</b>	<b>(1,068,218.00)</b>	<b>0.00</b>	<b>0.00</b>	<b>(1,068,218.00)</b>		<b>(672,564.00)</b>	<b>(395,654.00) 59</b>
<b>TOTAL REVENUE</b>	<b>(19,793,269.00)</b>	<b>0.00</b>	<b>0.00</b>	<b>(19,793,269.00)</b>		<b>(24,577,367.00)</b>	<b>4,784,098.00 (19)</b>
60020 Salaries: DON	166,850.00	0.00	0.00	166,850.00		170,086.00	(3,236.00) (2)
<b>S3L1.01C1 Director of Nurses - Salaries</b>	<b>166,850.00</b>	<b>0.00</b>	<b>0.00</b>	<b>166,850.00</b>		<b>170,086.00</b>	<b>(3,236.00) (2)</b>
60005 Salaries: Nursing	0.00	0.00	0.00	0.00		536,398.00	(536,398.00) 100
60023 Salaries: RN Mgmt	372,578.00	0.00	0.00	372,578.00		469,490.00	(96,912.00) (21)
60030 Salaries: RN	1,349,867.00	0.00	0.00	1,349,867.00		1,581,288.00	(231,421.00) (15)
60035 Salaries: RN 6th floor	37,679.00	0.00	0.00	37,679.00		0.00	37,679.00 0
60090 PTO Accruals: Nursing	27,308.00	0.00	0.00	27,308.00		274,160.00	(246,852.00) (90)
60095 Shared Employee Expense: Nursing	65,708.00	0.00	0.00	65,708.00		0.00	65,708.00 0
<b>S3L1.07C1 Registered Nurses - Salaries</b>	<b>1,853,140.00</b>	<b>0.00</b>	<b>0.00</b>	<b>1,853,140.00</b>		<b>2,861,336.00</b>	<b>(1,008,196.00) (35)</b>

**Deutsches Altenheim, Inc., German Center for Extended Living**
**Year End: December 31, 2023**
**Trial balance**

Prepared by	Reviewed by
ML24500 3/27/2024	DF15452 3/31/2024

**4005. 02-5**

Account	Prelim	Adj's	Reclass	Rep	Annotation	Rep 12/22	Amount Chg %Chg
60170 Nursing Purchased Services	0.00	0.00	0.00	0.00		1,607,149.00	(1,607,149.00) (100)
<b>S3L1.11C1 Registered Nurses - Purch Service Tempora</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>		<b>1,607,149.00</b>	<b>(1,607,149.00) (100)</b>
60040 Salaries: LPN	1,358,627.00	0.00	0.00	1,358,627.00		1,603,630.00	(245,003.00) (15)
60045 Salaries: LPN 6th floor	6,279.00	0.00	0.00	6,279.00		0.00	6,279.00 0
<b>S3L1.12C1 Licensed Practical Nurses - Salaries</b>	<b>1,364,906.00</b>	<b>0.00</b>	<b>0.00</b>	<b>1,364,906.00</b>		<b>1,603,630.00</b>	<b>(238,724.00) (15)</b>
60050 Salaries: CNA/RCA/HHA	2,862,988.00	0.00	0.00	2,862,988.00		3,334,289.00	(471,301.00) (14)
60058 Salaries: TNA	(1,313.00)	0.00	0.00	(1,313.00)		49,159.00	(50,472.00) (103)
<b>S3L1.17C1 Certified Nurse Aides - Salaries</b>	<b>2,861,675.00</b>	<b>0.00</b>	<b>0.00</b>	<b>2,861,675.00</b>		<b>3,383,448.00</b>	<b>(521,773.00) (15)</b>
<b>Nursing Expenses</b>	<b>6,246,571.00</b>	<b>0.00</b>	<b>0.00</b>	<b>6,246,571.00</b>		<b>9,625,649.00</b>	<b>(3,379,078.00) (35)</b>
40000 Salaries: Executives	0.00	0.00	0.00	0.00		397,623.00	(397,623.00) (100)
40020 Salaries: Administration	208,944.00	0.00	0.00	208,944.00		316,014.00	(107,070.00) (34)
40090 PTO Accruals: Administration	2,603.00	0.00	0.00	2,603.00		66,430.00	(63,827.00) (96)
40095 Shared Employee Expense: Administration	(18,086.00)	0.00	0.00	(18,086.00)		0.00	(18,086.00) 0
<b>S3L2.01C1 Administration - Salaries</b>	<b>193,461.00</b>	<b>0.00</b>	<b>0.00</b>	<b>193,461.00</b>		<b>780,067.00</b>	<b>(586,606.00) (75)</b>
42820 Pension Expense	0.00	0.00	0.00	0.00		15,797.00	(15,797.00) (100)
42851 Health Insurance Expense	390,312.00	0.00	0.00	390,312.00		621,158.00	(230,846.00) (37)
42852 Dental Insurance Expense	11,858.00	0.00	0.00	11,858.00		23,742.00	(11,884.00) (50)
42860 Life & Disability Insurance Expense	51,799.00	0.00	0.00	51,799.00		36,546.00	15,253.00 42
42870 Other Employee Benefit Expense	0.00	0.00	0.00	0.00		20,685.00	(20,685.00) (100)
<b>S3L2.02C1 Administration - Employee Benefits</b>	<b>453,969.00</b>	<b>0.00</b>	<b>0.00</b>	<b>453,969.00</b>		<b>717,928.00</b>	<b>(263,959.00) (37)</b>
42800 Payroll Tax Expense	806,376.00	0.00	0.00	806,376.00		978,111.00	(171,735.00) (18)
42810 Unemployment Expense	22,260.00	0.00	0.00	22,260.00		31,342.00	(9,082.00) (29)
42880 Workers Comp Expense	210,497.00	0.00	0.00	210,497.00		261,422.00	(50,925.00) (19)
<b>S3L2.03C1 Administration - Payroll Taxes</b>	<b>1,039,133.00</b>	<b>0.00</b>	<b>0.00</b>	<b>1,039,133.00</b>		<b>1,270,875.00</b>	<b>(231,742.00) (18)</b>
40030 Salaries: Accounting	102,929.00	0.00	0.00	102,929.00		121,385.00	(18,456.00) (15)
40040 Salaries: HR	67,961.00	0.00	0.00	67,961.00		65,044.00	2,917.00 4
40050 Salaries: IT/Communications	81,730.00	0.00	0.00	81,730.00		74,967.00	6,763.00 9
40060 Salaries: Clerical/Administrative	99,925.00	0.00	0.00	99,925.00		83,195.00	16,730.00 20
40085 Salaries: Business Development	80,349.00	0.00	0.00	80,349.00		0.00	80,349.00 0
43096 Shared Employee Expense: Business Development	(83,469.00)	0.00	0.00	(83,469.00)		0.00	(83,469.00) 0
<b>S3L2.07C1 Clerical Staff - Salaries</b>	<b>349,425.00</b>	<b>0.00</b>	<b>0.00</b>	<b>349,425.00</b>		<b>344,591.00</b>	<b>4,834.00 1</b>
42010 Payroll Bookkeeping Expense (ADP)	51,577.00	0.00	0.00	51,577.00		66,088.00	(14,511.00) (22)
<b>S3L2.11C1 Electronic Data Processing, Payroll, and Bo</b>	<b>51,577.00</b>	<b>0.00</b>	<b>0.00</b>	<b>51,577.00</b>		<b>66,088.00</b>	<b>(14,511.00) (22)</b>
42015 Software Service	150,128.00	0.00	0.00	150,128.00		154,275.00	(4,147.00) (3)
42030 Computer/Server Expense	35,584.00	0.00	0.00	35,584.00		10,296.00	25,288.00 246
42040 Postage Expense	7,402.00	0.00	0.00	7,402.00		4,481.00	2,921.00 65
42050 Bank Charges	925.00	0.00	0.00	925.00		16,059.00	(15,134.00) (94)
42051 Credit Card fees	12,244.00	0.00	0.00	12,244.00		15,275.00	(3,031.00) (20)
42160 Office Supplies & Expense	96,156.00	0.00	0.00	96,156.00		73,808.00	22,348.00 30
42610 EE relations	33,990.00	0.00	0.00	33,990.00		31,634.00	2,356.00 7
99999 Reconciliation Discrepancies	(543.00)	0.00	0.00	(543.00)		(158,703.00)	158,160.00 (100)
<b>S3L2.12C1 Office Supplies</b>	<b>335,886.00</b>	<b>0.00</b>	<b>0.00</b>	<b>335,886.00</b>		<b>147,125.00</b>	<b>188,761.00 128</b>
42060 Telephone-Cable-Internet Expense	39,583.00	0.00	0.00	39,583.00		105,359.00	(65,776.00) (62)
42070 Cell Phone Reimbursement Expense	0.00	0.00	0.00	0.00		150.00	(150.00) (100)
<b>S3L2.13C1 Telecommunications</b>	<b>39,583.00</b>	<b>0.00</b>	<b>0.00</b>	<b>39,583.00</b>		<b>105,509.00</b>	<b>(65,926.00) (62)</b>
42130 Mileage Reimbursement	10,987.00	0.00	0.00	10,987.00		(698.00)	11,685.00 (1674)
42630 EE Meals	108.00	0.00	0.00	108.00		83.00	25.00 30
<b>S3L2.15C1 Travel: Conventions &amp; Meetings</b>	<b>11,095.00</b>	<b>0.00</b>	<b>0.00</b>	<b>11,095.00</b>		<b>(615.00)</b>	<b>11,710.00 (1904)</b>
42600 Staff Recruitment Expense	45,447.00	0.00	0.00	45,447.00		127,009.00	(81,562.00) (64)
<b>S3L2.16C1 Advertising - Help Wanted</b>	<b>45,447.00</b>	<b>0.00</b>	<b>0.00</b>	<b>45,447.00</b>		<b>127,009.00</b>	<b>(81,562.00) (64)</b>

4/1/2024

3:43 PM

Page 6

**Deutsches Altenheim, Inc., German Center for Extended Living**

Year End: December 31, 2023

Trial balance

Prepared by	Reviewed by
ML24500 3/27/2024	DF15452 3/31/2024

4005. 02-6

Account	Prelim	Adj's	Reclass	Rep	Annotation	Rep 12/22	Amount Chg %Chg
42150 Licenses and Dues Expense	21,542.00	0.00	0.00	21,542.00		49,404.00	(27,862.00) (56)
<b>S3L2.17C1 Licenses and Dues - Patient Care Related Pc</b>	<b>21,542.00</b>	<b>0.00</b>	<b>0.00</b>	<b>21,542.00</b>		<b>49,404.00</b>	<b>(27,862.00) (56)</b>
42140 Prof Meetings & Education Exp	14,825.00	0.00	0.00	14,825.00		10,726.00	4,099.00 38
<b>S3L2.18C1 Continuing Professional Education/Training</b>	<b>14,825.00</b>	<b>0.00</b>	<b>0.00</b>	<b>14,825.00</b>		<b>10,726.00</b>	<b>4,099.00 38</b>
42710 Accounting Expense	75,319.00	0.00	0.00	75,319.00		392,282.00	(316,963.00) (81)
<b>S3L2.19C1 Accounting Services (not related to appeals)</b>	<b>75,319.00</b>	<b>0.00</b>	<b>0.00</b>	<b>75,319.00</b>		<b>392,282.00</b>	<b>(316,963.00) (81)</b>
42740 Liability Insurance	231,765.00	0.00	0.00	231,765.00		323,609.00	(91,844.00) (28)
<b>S3L2.20C1 Insurance - Malpractice &amp; General Liability</b>	<b>231,765.00</b>	<b>0.00</b>	<b>0.00</b>	<b>231,765.00</b>		<b>323,609.00</b>	<b>(91,844.00) (28)</b>
40300 Prof Service/Consultant	35,532.00	0.00	0.00	35,532.00		138,371.00	(102,839.00) (74)
<b>S3L2.22C1. A Professional Services</b>	<b>35,532.00</b>	<b>0.00</b>	<b>0.00</b>	<b>35,532.00</b>		<b>138,371.00</b>	<b>(102,839.00) (74)</b>
42055 Investment Fees	63,980.00	0.00	0.00	63,980.00		71,254.00	(7,274.00) (10)
42900 Miscellaneous Expense	4,969.00	0.00	0.00	4,969.00		53,907.00	(48,938.00) (91)
42915 Hairdresser	0.00	0.00	0.00	0.00		75.00	(75.00) (100)
42925 Corporate Taxes	1,867.00	0.00	0.00	1,867.00		702.00	1,165.00 166
89000 Prior Year Expense Adjustments	66,312.00	0.00	0.00	66,312.00		34,593.00	31,719.00 92
<b>S3L2.22C1. B Miscellaneous Expense</b>	<b>137,128.00</b>	<b>0.00</b>	<b>0.00</b>	<b>137,128.00</b>		<b>160,531.00</b>	<b>(23,403.00) (15)</b>
42700 Marketing Expense	0.00	0.00	0.00	0.00		13,766.00	(13,766.00) (100)
<b>S3L2.23C1. A Advertising - Marketing</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>		<b>13,766.00</b>	<b>(13,766.00) (100)</b>
42920 Permits and Filing Fees	125.00	0.00	0.00	125.00		948.00	(823.00) (87)
<b>S3L2.23C1. B Licenses and Dues - Not Related to Resi</b>	<b>125.00</b>	<b>0.00</b>	<b>0.00</b>	<b>125.00</b>		<b>948.00</b>	<b>(823.00) (87)</b>
42720 Legal Expense	13,378.00	0.00	0.00	13,378.00		61,340.00	(47,962.00) (78)
<b>S3L2.23C1. F Legal - Other</b>	<b>13,378.00</b>	<b>0.00</b>	<b>0.00</b>	<b>13,378.00</b>		<b>61,340.00</b>	<b>(47,962.00) (78)</b>
42999 Management Fee Expense	938,347.00	0.00	0.00	938,347.00		857,437.00	80,910.00 9
<b>S3L2.23C1. H Management Company Fees</b>	<b>938,347.00</b>	<b>0.00</b>	<b>0.00</b>	<b>938,347.00</b>		<b>857,437.00</b>	<b>80,910.00 9</b>
42950 Interest Expense-working capital	2,764.00	0.00	0.00	2,764.00		9,627.00	(6,863.00) (71)
<b>S3L2.23C1. J Interest on Working Capital</b>	<b>2,764.00</b>	<b>0.00</b>	<b>0.00</b>	<b>2,764.00</b>		<b>9,627.00</b>	<b>(6,863.00) (71)</b>
42910 Fines and Penalties / Late Fees	4,269.00	0.00	0.00	4,269.00		9,021.00	(4,752.00) (53)
<b>S3L2.23C1. K Fines, Late Fees, Penalties</b>	<b>4,269.00</b>	<b>0.00</b>	<b>0.00</b>	<b>4,269.00</b>		<b>9,021.00</b>	<b>(4,752.00) (53)</b>
80100 Bad Debt Expense	92,387.00	0.00	0.00	92,387.00		634,926.00	(542,539.00) (85)
<b>S3L2.23C1. N Bad Debt Expense</b>	<b>92,387.00</b>	<b>0.00</b>	<b>0.00</b>	<b>92,387.00</b>		<b>634,926.00</b>	<b>(542,539.00) (85)</b>
80800 User Fee Expense	996,011.00	0.00	0.00	996,011.00		1,230,750.00	(234,739.00) (19)
<b>S3L2.23C1. O User Fee Assessment</b>	<b>996,011.00</b>	<b>0.00</b>	<b>0.00</b>	<b>996,011.00</b>		<b>1,230,750.00</b>	<b>(234,739.00) (19)</b>
43160 Business Development Supplies & Expense	14,343.00	0.00	0.00	14,343.00		76,804.00	(62,461.00) (81)
43170 Business Development Purchased Services	18,343.00	0.00	0.00	18,343.00		15,157.00	3,186.00 21
<b>S3L2.23C1. P Other Non-Allowable A&amp;G Expenses</b>	<b>32,686.00</b>	<b>0.00</b>	<b>0.00</b>	<b>32,686.00</b>		<b>91,961.00</b>	<b>(59,275.00) (64)</b>
<b>A&amp;G Expenses</b>	<b>5,115,654.00</b>	<b>0.00</b>	<b>0.00</b>	<b>5,115,654.00</b>		<b>7,543,276.00</b>	<b>(2,427,622.00) (32)</b>
60021 Salaries: ADON/SDC	105,940.00	0.00	0.00	105,940.00		85,675.00	20,265.00 24
<b>S3L3.01C1 Staff Development Coordinator - Salaries</b>	<b>105,940.00</b>	<b>0.00</b>	<b>0.00</b>	<b>105,940.00</b>		<b>85,675.00</b>	<b>20,265.00 24</b>
51000 Salaries: Plant	144,751.00	0.00	0.00	144,751.00		225,466.00	(80,715.00) (36)
51090 PTO Accruals: Plant	622.00	0.00	0.00	622.00		10,837.00	(10,215.00) (94)
<b>S3L3.05C1 Plant Operations - Salaries</b>	<b>145,373.00</b>	<b>0.00</b>	<b>0.00</b>	<b>145,373.00</b>		<b>236,303.00</b>	<b>(90,930.00) (38)</b>
51100 Landscaping & Snow Removal	31,976.00	0.00	0.00	31,976.00		43,556.00	(11,580.00) (27)
51170 Plant Purchased Services	360,645.00	0.00	0.00	360,645.00		499,333.00	(138,688.00) (28)

4/1/2024

3:43 PM

**Deutsches Altenheim, Inc., German Center for Extended Living**

Year End: December 31, 2023

Trial balance

Prepared by	Reviewed by
ML24500 3/27/2024	DF15452 3/31/2024

4005. 02-7

Account	Prelim	Adj's	Reclass	Rep	Annotation	Rep 12/22	Amount Chg %Chg
51172 Plant Purchased Services-Trash Removal	0.00	0.00	0.00	0.00		26,118.00	(26,118.00) (100)
<b>S3L3.08C1 Plant Operations - Purchased Services</b>	<b>392,621.00</b>	<b>0.00</b>	<b>0.00</b>	<b>392,621.00</b>		<b>569,007.00</b>	<b>(176,386.00) (31)</b>
51160 Plant Supplies & Expense	42,345.00	0.00	0.00	42,345.00		57,142.00	(14,797.00) (26)
<b>S3L3.09C1 Plant Operations - Supplies and Expenses</b>	<b>42,345.00</b>	<b>0.00</b>	<b>0.00</b>	<b>42,345.00</b>		<b>57,142.00</b>	<b>(14,797.00) (26)</b>
51210 Utility: Oil & Gas	91,647.00	0.00	0.00	91,647.00		183,732.00	(92,085.00) (50)
51220 Utility: Water	266,874.00	0.00	0.00	266,874.00		371,295.00	(104,421.00) (28)
51230 Utility: Electric	167,766.00	0.00	0.00	167,766.00		189,759.00	(21,993.00) (12)
<b>S3L3.10C1 Plant Operations - Utilities</b>	<b>526,287.00</b>	<b>0.00</b>	<b>0.00</b>	<b>526,287.00</b>		<b>744,786.00</b>	<b>(218,499.00) (29)</b>
52030 Salaries: Dietician	85,868.00	0.00	0.00	85,868.00		71,006.00	14,862.00 21
<b>S3L3.13C1 Dietician - Salaries</b>	<b>85,868.00</b>	<b>0.00</b>	<b>0.00</b>	<b>85,868.00</b>		<b>71,006.00</b>	<b>14,862.00 21</b>
52005 Salaries: Dietary	0.00	0.00	0.00	0.00		441,448.00	(441,448.00) (100)
52010 Salaries: Dietary Mgrs	121,147.00	0.00	0.00	121,147.00		72,627.00	48,520.00 67
52020 Salaries: Dietary Staff	591,659.00	0.00	0.00	591,659.00		432,678.00	158,981.00 37
52021 Salaries: Cooks	112,486.00	0.00	0.00	112,486.00		146,678.00	(34,192.00) (23)
52090 PTO Accruals: Dietary	4,231.00	0.00	0.00	4,231.00		15,052.00	(10,821.00) (72)
52095 Shared Employee Expense: Dietary	(9,300.00)	0.00	0.00	(9,300.00)		0.00	(9,300.00) 0
<b>S3L3.18C1 Dietary - Salaries</b>	<b>820,223.00</b>	<b>0.00</b>	<b>0.00</b>	<b>820,223.00</b>		<b>1,108,483.00</b>	<b>(288,260.00) (26)</b>
52200 Food Expense	467,155.00	0.00	0.00	467,155.00		698,786.00	(231,631.00) (33)
<b>S3L3.21C1 Dietary - Food</b>	<b>467,155.00</b>	<b>0.00</b>	<b>0.00</b>	<b>467,155.00</b>		<b>698,786.00</b>	<b>(231,631.00) (33)</b>
52170 Dietary Purchased Services	2,750.00	0.00	0.00	2,750.00		165,312.00	(162,562.00) (98)
<b>S3L3.22C1 Dietary - Purchased Services</b>	<b>2,750.00</b>	<b>0.00</b>	<b>0.00</b>	<b>2,750.00</b>		<b>165,312.00</b>	<b>(162,562.00) (98)</b>
52160 Dietary Supplies & Expense	77,579.00	0.00	0.00	77,579.00		95,087.00	(17,508.00) (18)
<b>S3L3.23C1 Dietary - Supplies and Expenses</b>	<b>77,579.00</b>	<b>0.00</b>	<b>0.00</b>	<b>77,579.00</b>		<b>95,087.00</b>	<b>(17,508.00) (18)</b>
53000 Salaries: Laundry	71,071.00	0.00	0.00	71,071.00		100,150.00	(29,079.00) (29)
53090 PTO Accruals: Laundry	6.00	0.00	0.00	6.00		2,539.00	(2,533.00) (100)
54000 Salaries: Housekeeping	303,699.00	0.00	0.00	303,699.00		360,992.00	(57,293.00) (16)
54090 PTO Accruals: Housekeeping	2,221.00	0.00	0.00	2,221.00		1,410.00	811.00 58
54095 Shared Employee Expense: Housekeeping	(4,285.00)	0.00	0.00	(4,285.00)		0.00	(4,285.00) 0
<b>S3L3.24C1 Housekeeping/Laundry - Salaries</b>	<b>372,712.00</b>	<b>0.00</b>	<b>0.00</b>	<b>372,712.00</b>		<b>465,091.00</b>	<b>(92,379.00) (20)</b>
53170 Laundry Purchased Services	20,264.00	0.00	0.00	20,264.00		23,225.00	(2,961.00) (13)
54170 Housekeeping Purchased Services	30,244.00	0.00	0.00	30,244.00		33,559.00	(3,315.00) (10)
<b>S3L3.27C1 Housekeeping/Laundry - Purchased Service</b>	<b>50,508.00</b>	<b>0.00</b>	<b>0.00</b>	<b>50,508.00</b>		<b>56,784.00</b>	<b>(6,276.00) (11)</b>
53160 Laundry Supplies & Expense	17,226.00	0.00	0.00	17,226.00		18,046.00	(820.00) (5)
54160 Housekeeping Supplies & Expense	45,841.00	0.00	0.00	45,841.00		373,910.00	(328,069.00) (88)
<b>S3L3.28C1 Housekeeping/Laundry - Supplies and Expense</b>	<b>63,067.00</b>	<b>0.00</b>	<b>0.00</b>	<b>63,067.00</b>		<b>391,956.00</b>	<b>(328,889.00) (84)</b>
53200 Linens & Bedding	8,805.00	0.00	0.00	8,805.00		5,125.00	3,680.00 72
<b>S3L3.29C1 Housekeeping/Laundry - Linen and Bedding</b>	<b>8,805.00</b>	<b>0.00</b>	<b>0.00</b>	<b>8,805.00</b>		<b>5,125.00</b>	<b>3,680.00 72</b>
60060 Salaries: Medical Records	46,358.00	0.00	0.00	46,358.00		203,539.00	(157,181.00) (77)
60065 Salaries: Nursing Clerical	106,469.00	0.00	0.00	106,469.00		0.00	106,469.00 0
60070 Salaries: Nursing Admin	4,823.00	0.00	0.00	4,823.00		0.00	4,823.00 0
<b>S3L3.36C1 Unit Clerk &amp; Medical Records - Salaries</b>	<b>157,650.00</b>	<b>0.00</b>	<b>0.00</b>	<b>157,650.00</b>		<b>203,539.00</b>	<b>(45,889.00) (23)</b>
60022 Salaries: Clin Reimb - RN	125,248.00	0.00	0.00	125,248.00		201,676.00	(76,428.00) (38)
60025 Salaries: Clin Reimb - LPN	43,793.00	0.00	0.00	43,793.00		0.00	43,793.00 0
<b>S3L3.40C1 MMQ Evaluation Nurse/MDS Coord - Salaries</b>	<b>169,041.00</b>	<b>0.00</b>	<b>0.00</b>	<b>169,041.00</b>		<b>201,676.00</b>	<b>(32,635.00) (16)</b>
67000 Salaries: Social Services LCSW-MSW	166,355.00	0.00	0.00	166,355.00		196,104.00	(29,749.00) (15)
67005 Salaries: Social Services	0.00	0.00	0.00	0.00		145,397.00	(145,397.00) (100)
67090 PTO Accruals: Social Services/Admissions	2,700.00	0.00	0.00	2,700.00		19,839.00	(17,139.00) (86)
68000 Salaries: Admissions	153,853.00	0.00	0.00	153,853.00		134,275.00	19,578.00 15

**Deutsches Altenheim, Inc., German Center for Extended Living**

Year End: December 31, 2023

Trial balance

Prepared by	Reviewed by
ML24500 3/27/2024	DF15452 3/31/2024

4005. 02-8

Account	Prelim	Adj's	Reclass	Rep	Annotation	Rep 12/22	Amount	Chg	%Chg
<b>S3L3.48C1 Social Service Worker - Salaries</b>	<b>322,908.00</b>	<b>0.00</b>	<b>0.00</b>	<b>322,908.00</b>		<b>495,615.00</b>	<b>(172,707.00)</b>	<b>(35)</b>	
67070 Social Services Purchased Services	25,300.00	0.00	0.00	<b>25,300.00</b>		19,706.00	<b>5,594.00</b>	<b>28</b>	
<b>S3L3.51C1 Social Service Worker - Purchased Services</b>	<b>25,300.00</b>	<b>0.00</b>	<b>0.00</b>	<b>25,300.00</b>		<b>19,706.00</b>	<b>5,594.00</b>	<b>28</b>	
77095 Shared Employee Expense: Rehab	166,361.00	0.00	0.00	<b>166,361.00</b>		0.00	<b>166,361.00</b>	<b>0</b>	
<b>S3L3.56C1 Indirect Restorative Therapy: Salaries</b>	<b>166,361.00</b>	<b>0.00</b>	<b>0.00</b>	<b>166,361.00</b>		<b>0.00</b>	<b>166,361.00</b>	<b>0</b>	
77010 Salaries: PT	183,051.00	0.00	0.00	<b>183,051.00</b>		172,695.00	<b>10,356.00</b>	<b>6</b>	
77015 Salaries: PTA	91,903.00	0.00	0.00	<b>91,903.00</b>		79,208.00	<b>12,695.00</b>	<b>16</b>	
77020 Salaries: OTR	158,226.00	0.00	0.00	<b>158,226.00</b>		173,321.00	<b>(15,095.00)</b>	<b>(9)</b>	
77025 Salaries: COTA	91,764.00	0.00	0.00	<b>91,764.00</b>		86,421.00	<b>5,343.00</b>	<b>6</b>	
77030 Salaries: SLP	123,614.00	0.00	0.00	<b>123,614.00</b>		49,223.00	<b>74,391.00</b>	<b>151</b>	
77050 Salaries: Rehab Other	0.00	0.00	0.00	<b>0.00</b>		162.00	<b>(162.00)</b>	<b>(100)</b>	
77090 PTO Accruals: Rehab	3,292.00	0.00	0.00	<b>3,292.00</b>		54,234.00	<b>(50,942.00)</b>	<b>(94)</b>	
<b>S3L3.60C1 Direct Restorative Therapy: Salaries</b>	<b>651,850.00</b>	<b>0.00</b>	<b>0.00</b>	<b>651,850.00</b>		<b>615,264.00</b>	<b>36,586.00</b>	<b>6</b>	
77170 Rehab Purchased Services	0.00	0.00	0.00	<b>0.00</b>		481,742.00	<b>(481,742.00)</b>	<b>(100)</b>	
<b>S3L3.62C1 Direct Restorative Therapt - Consultants</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>		<b>481,742.00</b>	<b>(481,742.00)</b>	<b>(100)</b>	
70000 Salaries: Activities	441,745.00	0.00	0.00	<b>441,745.00</b>		536,683.00	<b>(94,938.00)</b>	<b>(18)</b>	
70090 PTO Accruals: Activities	2,071.00	0.00	0.00	<b>2,071.00</b>		10,993.00	<b>(8,922.00)</b>	<b>(81)</b>	
<b>S3L3.64C1 Recreational Therapy/Activities - Salaries</b>	<b>443,816.00</b>	<b>0.00</b>	<b>0.00</b>	<b>443,816.00</b>		<b>547,676.00</b>	<b>(103,860.00)</b>	<b>(19)</b>	
70170 Activities Purchased Services	9,215.00	0.00	0.00	<b>9,215.00</b>		11,828.00	<b>(2,613.00)</b>	<b>(22)</b>	
<b>S3L3.67C1 Recreational Therapy/Activities - Purchased</b>	<b>9,215.00</b>	<b>0.00</b>	<b>0.00</b>	<b>9,215.00</b>		<b>11,828.00</b>	<b>(2,613.00)</b>	<b>(22)</b>	
70160 Activities Supplies & Expense	6,021.00	0.00	0.00	<b>6,021.00</b>		10,282.00	<b>(4,261.00)</b>	<b>(41)</b>	
78071 Ambulance Part A	34,047.00	0.00	0.00	<b>34,047.00</b>		2,266.00	<b>31,781.00</b>	<b>1403</b>	
78073 Ambulance Other	0.00	0.00	0.00	<b>0.00</b>		17,955.00	<b>(17,955.00)</b>	<b>(100)</b>	
<b>S3L3.68C1 Recreational Therapy/Activities - Supplies and</b>	<b>40,068.00</b>	<b>0.00</b>	<b>0.00</b>	<b>40,068.00</b>		<b>30,503.00</b>	<b>9,565.00</b>	<b>31</b>	
42105 Transportation Expense	14.00	0.00	0.00	<b>14.00</b>		0.00	<b>14.00</b>	<b>0</b>	
42110 Motor Vehicle Expense	575.00	0.00	0.00	<b>575.00</b>		293.00	<b>282.00</b>	<b>96</b>	
42120 Travel Expense	2,507.00	0.00	0.00	<b>2,507.00</b>		785.00	<b>1,722.00</b>	<b>219</b>	
<b>S3L3.78C1 Travel - Motor Vehicle Expense</b>	<b>3,096.00</b>	<b>0.00</b>	<b>0.00</b>	<b>3,096.00</b>		<b>1,078.00</b>	<b>2,018.00</b>	<b>187</b>	
63300 Consultant Medical Director	23,700.00	0.00	0.00	<b>23,700.00</b>		73,500.00	<b>(49,800.00)</b>	<b>(68)</b>	
<b>S3L3.82C1 Physician Services - Medical Director</b>	<b>23,700.00</b>	<b>0.00</b>	<b>0.00</b>	<b>23,700.00</b>		<b>73,500.00</b>	<b>(49,800.00)</b>	<b>(68)</b>	
78011 Pharmacy Part A	141,105.00	0.00	0.00	<b>141,105.00</b>		198,210.00	<b>(57,105.00)</b>	<b>(29)</b>	
78013 Pharmacy Managed Care	42,849.00	0.00	0.00	<b>42,849.00</b>		69,347.00	<b>(26,498.00)</b>	<b>(38)</b>	
78014 Pharmacy Private	264.00	0.00	0.00	<b>264.00</b>		0.00	<b>264.00</b>	<b>0</b>	
78021 IV Ther Part A	9,569.00	0.00	0.00	<b>9,569.00</b>		1,064.00	<b>8,505.00</b>	<b>799</b>	
78023 IV Ther Other	2,221.00	0.00	0.00	<b>2,221.00</b>		24.00	<b>2,197.00</b>	<b>9154</b>	
78041 Oxygen Part A	32,999.00	0.00	0.00	<b>32,999.00</b>		29,225.00	<b>3,774.00</b>	<b>13</b>	
78051 Lab Part A	54,598.00	0.00	0.00	<b>54,598.00</b>		59,579.00	<b>(4,981.00)</b>	<b>(8)</b>	
78053 Lab Other	0.00	0.00	0.00	<b>0.00</b>		34,078.00	<b>(34,078.00)</b>	<b>(100)</b>	
78061 X-ray Part A	16,540.00	0.00	0.00	<b>16,540.00</b>		18,365.00	<b>(1,825.00)</b>	<b>(10)</b>	
78063 X-ray Other	101.00	0.00	0.00	<b>101.00</b>		0.00	<b>101.00</b>	<b>0</b>	
<b>S3L3.87C1 Legend Drugs</b>	<b>300,246.00</b>	<b>0.00</b>	<b>0.00</b>	<b>300,246.00</b>		<b>409,892.00</b>	<b>(109,646.00)</b>	<b>(27)</b>	
60160 Nursing Supplies & Expense	287,769.00	0.00	0.00	<b>287,769.00</b>		694,170.00	<b>(406,401.00)</b>	<b>(59)</b>	
60161 Nursing Supplies & Expense - PPE	31,459.00	0.00	0.00	<b>31,459.00</b>		280,968.00	<b>(249,509.00)</b>	<b>(89)</b>	
60162 Nursing Supplies & Expense - Covid19 Test	180.00	0.00	0.00	<b>180.00</b>		267,255.00	<b>(267,075.00)</b>	<b>(100)</b>	
77160 Rehab Supplies & Expense	4,929.00	0.00	0.00	<b>4,929.00</b>		6,579.00	<b>(1,650.00)</b>	<b>(25)</b>	
78031 Med Supp Part A	2,047.00	0.00	0.00	<b>2,047.00</b>		303.00	<b>1,744.00</b>	<b>576</b>	
78033 Med Supp Other	1,960.00	0.00	0.00	<b>1,960.00</b>		239.00	<b>1,721.00</b>	<b>720</b>	
<b>S3L3.89C1 House Supplies - Not Resold</b>	<b>328,344.00</b>	<b>0.00</b>	<b>0.00</b>	<b>328,344.00</b>		<b>1,249,514.00</b>	<b>(921,170.00)</b>	<b>(74)</b>	
63350 Consultant Pharmacy	2,466.00	0.00	0.00	<b>2,466.00</b>		5,861.00	<b>(3,395.00)</b>	<b>(58)</b>	
<b>S3L3.92C1 Pharmacy Consultant</b>	<b>2,466.00</b>	<b>0.00</b>	<b>0.00</b>	<b>2,466.00</b>		<b>5,861.00</b>	<b>(3,395.00)</b>	<b>(58)</b>	

4/1/2024

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**Deutsches Altenheim, Inc., German Center for Extended Living**

Year End: December 31, 2023

Trial balance

Prepared by	Reviewed by
ML24500 3/27/2024	DF15452 3/31/2024

4005. 02-9

Account	Prelim	Adj's	Reclass	Rep	Annotation	Rep 12/22	Amount Chg %Chg
<b>Variable Expenses</b>	<b>5,805,294.00</b>	<b>0.00</b>	<b>0.00</b>	<b>5,805,294.00</b>		<b>9,097,937.00</b>	<b>(3,292,643.00) (36)</b>
45400 Depreciation expense	814,343.00	0.00	0.00	<b>814,343.00</b>		1,140,218.00	<b>(325,875.00) (29)</b>
45450 Amortization expense	0.00	0.00	0.00	<b>0.00</b>		6,158.00	<b>(6,158.00) (100)</b>
45451 Amortization expense - Software	1,649.00	0.00	0.00	<b>1,649.00</b>		7,766.00	<b>(6,117.00) (79)</b>
<b>S3L4.01C1 Depreciation Expense</b>	<b>815,992.00</b>	<b>0.00</b>	<b>0.00</b>	<b>815,992.00</b>		<b>1,154,142.00</b>	<b>(338,150.00) (29)</b>
45200 Interest Expense on long term debt	558,170.00	0.00	0.00	<b>558,170.00</b>		585,184.00	<b>(27,014.00) (5)</b>
<b>S3L4.02C1 Long-Term Interest Expense SNF - CR</b>	<b>558,170.00</b>	<b>0.00</b>	<b>0.00</b>	<b>558,170.00</b>		<b>585,184.00</b>	<b>(27,014.00) (5)</b>
45100 Real Estate taxes or PILOT fees	2,238.00	0.00	0.00	<b>2,238.00</b>		4,260.00	<b>(2,022.00) (47)</b>
<b>S3L4.08C1 Real Estate Tax Expense</b>	<b>2,238.00</b>	<b>0.00</b>	<b>0.00</b>	<b>2,238.00</b>		<b>4,260.00</b>	<b>(2,022.00) (47)</b>
42090 Operating Lease Expense-Equipment	0.00	0.00	0.00	<b>0.00</b>		41,637.00	<b>(41,637.00) (100)</b>
<b>S3L4.14C1 Real Property Rent Expense - SNF - CR</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>		<b>41,637.00</b>	<b>(41,637.00) (100)</b>
<b>Capital &amp; Fixed Cost Expenses</b>	<b>1,376,400.00</b>	<b>0.00</b>	<b>0.00</b>	<b>1,376,400.00</b>		<b>1,785,223.00</b>	<b>(408,823.00) (23)</b>
<b>TOTAL EXPENSES</b>	<b>18,543,919.00</b>	<b>0.00</b>	<b>0.00</b>	<b>18,543,919.00</b>		<b>28,052,085.00</b>	<b>(9,508,166.00) (34)</b>
<b>NET INCOME</b>	<b>(1,249,350.00)</b>	<b>0.00</b>	<b>0.00</b>	<b>(1,249,350.00)</b>		<b>3,474,718.00</b>	<b>(4,724,068.00) (136)</b>
<b>NET INCOME</b>	<b>(1,249,350.00)</b>	<b>0.00</b>	<b>0.00</b>	<b>(1,249,350.00)</b>		<b>3,474,718.00</b>	<b>(4,724,068.00) (136)</b>