

State of Connecticut



Annual Report of Long-Term Care Facility Cost Year 2020

Name of Facility (as licensed) LiveWell Alliance, Inc.	
Address (No. & Street, City, State, Zip Code) 1261 South Main Street, Plantsville, CT 06479	
Type of Facility <input checked="" type="checkbox"/> Chronic and Convalescent Nursing Home only (CCNH) <input type="checkbox"/> Rest Home with Nursing Supervision only (RHNS) <input checked="" type="checkbox"/> Other	
Report for Year Beginning 10/1/2019	Report for Year Ending 9/30/2020

License Numbers:	CCNH 002-09-33	RHNS	Other	Medicare Provider 07-5378
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Medicaid Provider Numbers:	CCNH	RHNS	ICF-IID
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For Department Use Only

Sequence Number Assigned	Signed and Notarized	Date Received	Sequence Number Assigned	Signed and Notarized	Date Received

General Information

Name of Facility (as licensed) LiveWell Alliance, Inc.	License No. 002-09-33	Report for Year Ended 9/30/2020	Page 1	of 37
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Administrator's/Owner's Certification

MISREPRESENTATION OR FALSIFICATION OF ANY INFORMATION CONTAINED IN THIS COST REPORT MAY BE PUNISHABLE BY FINE AND/OR IMPRISONMENT UNDER STATE OR FEDERAL LAW.

I HEREBY CERTIFY that I have read the above statement and that I have examined the accompanying Cost Report and supporting schedules prepared for LiveWell Alliance, Inc. [facility name], for the cost report period beginning October 1, 2019 and ending September 30, 2020, and that to the best of my knowledge and belief, it is a true, correct, and complete statement prepared from the books and records of the provider(s) in accordance with applicable instructions.

I hereby certify that I have directed the preparation of the attached General Information and Questionnaires, Schedule of Resident Statistics, Statements of Reported Expenditures, Statements of Revenues and the related Balance Sheet of this Facility in accordance with the Reporting Requirements of the State of Connecticut for the year ended as specified above.

I have read this Report and hereby certify that the information provided is true and correct to the best of my knowledge under the penalty of perjury. I also certify that all salary and non-salary expenses presented in this Report as a basis for securing reimbursement for Title XIX and/or other State assisted residents were incurred to provide resident care in this Facility. All supporting records for the expenses recorded have been retained as required by Connecticut law and will be made available to auditors upon request.

{a} Subject to Desk Audit

Signed (Administrator)		Date	Signed (Owner)		Date
Printed Name (Administrator) Maley Hunt			Printed Name (Owner)		
Subscribed and Sworn to before me:	State of	Date	Signed (Notary Public)	Comm. Expires / /	
Address of Notary Public					

(Notary Seal)

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State of Connecticut
Department of Social Services
 55 Farmington Avenue, Hartford, Connecticut 06105

Data Required for Real Wage Adjustment			Page 1A	of 37
Name of Facility LiveWell Alliance, Inc.	Period Covered:	From 10/1/2019	To 9/30/2020	
Address of Facility 1261 South Main Street, Plantsville, CT 06479				
Report Prepared By Marcum LLP	Phone Number 203-781-9600	Date 2/11/2021		
Item	Total	CCNH	RHNS	Other
1. Dietary wages paid	\$			
2. Laundry wages paid	\$			
3. Housekeeping wages paid	\$			
4. Nursing wages paid	\$			
5. All other wages paid	\$			
6. Total Wages Paid	\$			
7. Total salaries paid	\$			
8. Total Wages and Salaries Paid (As per page 10 of Report)	\$			

Wages - Compensation computed on an hourly wage rate.

Salaries - Compensation computed on a weekly or other basis which does not generally vary, based on the number of hours worked.

DO NOT include Fringe Benefit Costs.

General Information and Questionnaire
Type of Facility - Organization Structure

Phone No. of Facility 860-628-9000		Report for Year Ended 9/30/2020	Page 2	of 37
Name of Facility (as shown on license) LiveWell Alliance, Inc.		Address (No. & Street, City, State, Zip) 1261 South Main Street, Plantsville, CT 06479		
License Numbers:	CCNH 002-09-33	RHNS	Other	Medicare Provider No. 07-5378
Type of Facility (Check appropriate box(es))				
<input checked="" type="checkbox"/> Chronic and Convalescent Nursing Home only (CCNH) <input type="checkbox"/> Rest Home with Nursing Supervision only (RHNS) <input checked="" type="checkbox"/> Other				
Type of Ownership (Check appropriate box)				
<input type="checkbox"/> Proprietorship <input type="checkbox"/> LLC <input type="checkbox"/> Partnership <input type="checkbox"/> Profit Corp. <input checked="" type="checkbox"/> Non-Profit Corp. <input type="checkbox"/> Government <input type="checkbox"/> Trust				
If this facility opened or closed during report year provide:		Date Opened	Date Closed	
Has there been any change in ownership or operation during this report year? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No If "Yes," explain fully.				
N/A				
Administrator				
Name of Administrator Maley Hunt		Nursing Home Administrator's License No.:	2051	
Other Operators/Owners who are assistant administrators (full or part time) of this facility.				
Name		License No.:		
N/A				

General Information and Questionnaire
Corporate Owners

Name of Facility LiveWell Alliance, Inc.	License No. 002-09-33	Report for Year Ended 9/30/2020	Page 3A	of 37
If this facility is owned or operated as a corporation, provide the following information:				
Legal Name of Corporation LiveWell Alliance, Inc.	Business Address 1261 South Main Street, Plantsville, CT 06479	State(s) in Which Incorporated CT		
Name of Directors, Officers	Business Address	Title	No. Shares Held by Each	
See attached listing				
Names of Stockholders Owning at Least 10% of Shares				
N/A				

LiveWell Alliance, Inc.
Board of Directors

PRESIDENT:

Waldo Klein,MSW, Ph.D.

SECRETARY:

Julie Robison, Ph.D.

TREASURER:

Michael Lenkiewicz

MEMBERS:
Elizabeth Reese

Sara Tinnesz, MSW

Shareen Hertel, Ph.D.

General Information and Questionnaire
Individual Proprietorship

Name of Facility LiveWell Alliance, Inc.	License No. 002-09-33	Report for Year Ended 9/30/2020	Page 3B	of 37
If this facility is owned or operated as an individual proprietorship, provide the following information:				
Owner(s) of Facility				
N/A				

**General Information and Questionnaire
Related Parties***

Name of Facility LiveWell Alliance, Inc.	License No. 002-09-33	Report for Year Ended 9/30/2020	Page 4	of 37
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Are any individuals receiving compensation from the facility related through marriage, ability to control, ownership, family or business association? Yes No If "Yes," provide the Name/Address and complete the information on Page 11 of the report.

Are any individuals or companies which provide goods or services, including the rental of property or the loaning of funds to this facility, related through family association, common ownership, control, or business association to any of the owners, operators, or officials of this facility? Yes No If "Yes," provide the following information:

Name of Related Individual or Company	Business Address	Also Provides Goods/Services to Non-Related Parties			Description of Goods/Services Provided	Indicate Where Costs are Included in Annual Report Page # / Line #	Cost Reported	Actual Cost to the Related Party
		Yes	No	%**				
The Rideshare Company	1404 Blue Hills Ave., Bloomfield, CT 06002	<input type="radio"/>	<input checked="" type="radio"/>		Van Rental	Pg 16 / Line L6	32,157	32,157
		<input type="radio"/>	<input checked="" type="radio"/>					
		<input type="radio"/>	<input checked="" type="radio"/>					
		<input type="radio"/>	<input checked="" type="radio"/>					
		<input type="radio"/>	<input checked="" type="radio"/>					
		<input type="radio"/>	<input checked="" type="radio"/>					
		<input type="radio"/>	<input checked="" type="radio"/>					
		<input type="radio"/>	<input checked="" type="radio"/>					

* Use additional sheets if necessary.
** Provide the percentage amount of revenue received from non-related parties.

General Information and Questionnaire
Basis for Allocation of Costs

Name of Facility LiveWell Alliance, Inc.	License No. 002-09-33	Report for Year Ended 9/30/2020	Page 5	of 37
If the facility is licensed as CDH and/or RCH or provides AIDS or TBI services with special Medicaid rates, costs must be allocated to CCNH and RHNS as follows:				
Item		Method of Allocation		
Dietary		Number of meals served to residents		
Laundry		Number of pounds processed		
Housekeeping		Number of square feet serviced		
Nursing		Number of hours of routine care provided by EACH employee classification, i.e., Director (or Charge Nurse), Registered Nurses, Licensed Practical Nurses, Aides and Attendants		
Direct Resident Care Consultants		Number of hours of resident care provided by EACH specialist (<i>See listing page 13</i>)		
Maintenance and operation of plant		Square feet		
Property costs (depreciation)		Square feet		
Employee health and welfare		Gross salaries		
Management services		Appropriate cost center involved		
All other General Administrative expenses		Total of Direct and Allocated Costs		
The preparer of this report must answer the following questions applicable to the cost information provided.				
1. In the preparation of this Report, were all costs allocated as required? <input checked="" type="radio"/> Yes <input type="radio"/> No If "No," explain fully why such allocation was not made.				
All costs have been allocated between the Skilled Nursing Facility and the Assisted Living Unit as required except for housekeeping and maintenance, which have been allocated based upon hours of service. Other costs have been directly allocated if sufficient information was available (same methodology as prior reporting periods).				
2. Explain the allocation of related company expenses and attach copy of appropriate supporting data.				
3. Did the Facility appropriately allocate and self-disallow direct and indirect costs to non-nursing home cost centers? (e.g., Assisted Living, Home Health, Outpatient Services, Adult Day Care Services, etc.)				
<input checked="" type="radio"/> Yes <input type="radio"/> No If "No," explain fully why such allocation was not made.				

LiveWell Alliance, Inc.						
ALLOCATION SECTION						
Cost Year 2020				TOTAL		
		INPUT		ALLOCATED AMOUNTS		
ACCOUNT		Total	ALLOCATION	Skilled Nursing	A/L	
NUMBER	ACCOUNT NAME	AMOUNT	BASIS	Facility	Unit	TOTAL
30 I1A.10	Medicaid R&B SNF Only	(7,114,267)	Nursing home	(7,114,267)	-	(7,114,267)
30 I1A.22	Medicaid R&B A/L Only	-	Nursing home	-	-	-
30 I3A.10	Medicare R&B - SNF Only	(320,471)	Nursing home	(320,471)	-	(320,471)
30 I3A.22	Medicare R&B - A/L Only	-	Nursing home	-	-	-
30 I4A.10	Private pay R&B - SNF Only	(8,664,537)	Nursing home	(8,664,537)	-	(8,664,537)
30 I4A.22	Private pay R&B - A/L Only	-	Nursing home	-	-	-
30 II1A.10	Prescription Drugs Medicare - Patient Days	1,990	Nursing home	1,990	-	1,990
30 II1C.10	Prescription drugs - Patient Days	(17,691)	Nursing home	(17,691)	-	(17,691)
30 II2A.22	Medical Supplies Medicare Non Reimbursable	-	Nursing home	-	-	-
30 II3AM.07	PT Medicare PT Treatments	-	Nursing home	-	-	-
30 II3A.10	PT Medicare PT Treatments	(172,314)	Nursing home	(172,314)	-	(172,314)
30 II3CO.07	PT Other - PT Treatments	-	Nursing home	-	-	-
30 II3C.10	PT Other - PT Treatments	(39,569)	Nursing home	(39,569)	-	(39,569)
30 II4AM.08	ST Medicare - ST Treatments	-	Nursing home	-	-	-
30 II4A.10	ST Medicare - ST Treatments	(47,817)	Nursing home	(47,817)	-	(47,817)
30 II4CO.08	ST Other - ST Treatments	-	Nursing home	-	-	-
30 II4C.10	ST Other - ST Treatments	(19,033)	Nursing home	(19,033)	-	(19,033)
30 II5A.10	OT Medicare - OT Treatments	(204,370)	Nursing home	(204,370)	-	(204,370)
30 II5C.10	OT - OT Treatments	(99,539)	Nursing home	(99,539)	-	(99,539)
30 II6A.10	Other Medicare - Patient Days	133,858	Nursing home	133,858	-	133,858
30 II6B.10	Other - Patient Days	3,787	Nursing home	3,787	-	3,787
30 IV5.22	Interest - Patient Days	-	Nursing home	-	-	-
30 IV7.22	Barber, coffee, etc - Non Reimbursable	-	Nursing home	-	-	-
30 IV8.25	Other - Transportation Services	-	Accum Costs	-	-	-
30 IV8.45	Other - Total Expenses Page 27	-	Accum Costs	-	-	-
30 IV8.10	Other - SNF	-	Nursing home	-	-	-
30 IV8.42	Other - Accum Costs	(550,443)	Accum Costs	(511,432)	(39,011)	(550,443)
30 IV8.41	Other - Non Salary Expenses	-	Payroll	-	-	-
30 IV8.33	Other - Resident Capacity	-	Capacity	-	-	-
30 IV8.07	Other - PT Treatments	-	PT Treat	-	-	-
30 IV8.22	Other - Non Reimbursable	(1,634,663)	A/L	-	(1,634,663)	(1,634,663)
30 IV8.10	Other - Patient Days	(1,028,177)	Nursing home	(1,028,177)	-	(1,028,177)
	Total Revenue	(19,773,256.00)		(18,099,582)	(1,673,674)	(19,773,256)

LiveWell Alliance, Inc.						
ALLOCATION SECTION						
Cost Year 2020				TOTAL		
		INPUT		ALLOCATED AMOUNTS		
ACCOUNT		Total	ALLOCATION	Skilled Nursing	A/L	
NUMBER	ACCOUNT NAME	AMOUNT	BASIS	Facility	Unit	TOTAL
10-A 2.43	Administrators	224,985	Nursing Home	224,985	-	224,985
10-A 3.15	Assistant Administrator	-	Accum Costs	-	-	-
10-A 4.19	Other Admin - Salary %	1,695,614	Accum Costs	1,575,442	120,172	1,695,614
10-A 5C.5	Dietary Workers - Meals	729,725	Meals	659,511	70,214	729,725
10-A 6A	Head Housekeeper	-	Sqft	-	-	-
10-A 6B.2	Other Housekeeping Workers - Sqft	280,077	Direct	274,854	5,223	280,077
10-A 7A..2	Other Maintenance Workers - SQFT	330,870	Direct	320,533	10,337	330,870
10-A 9	Barber and Beautician Services	-	Payroll	-	-	-
10-A 10.19	Protective Services	-	Payroll	-	-	-
10-A 11A	Head Accountant	-	Payroll	-	-	-
10-A 11B	Other Accountants	-	Payroll	-	-	-
10-A 12A.10	Director of Nurses/Assistant Director	181,069	Nursing Home	181,069	-	181,069
10-A 12B1.10	RNs - Direct Care	1,479,964	Direct	1,298,163	181,801	1,479,964
10-A 12B2.10	RNs - Administrative	75,000	Direct	75,000	-	75,000
10-A 12C1.10	LPNs - Direct Care	735,298	Direct	735,298	-	735,298
10-A 12D.10	Aides and Attendants	3,544,276	Direct	3,178,031	366,245	3,544,276
10-A 12E	Physical Therapists	55,878	PT Treat	55,878	-	55,878
10-A 12F	Speech Therapists	44,218	ST Treat	44,218	-	44,218
10-A 12G	Occupational Therapists	287,911	OT Treat	287,911	-	287,911
10-A 12H.10	Recreation Workers	385,667	Nursing Home	385,667	-	385,667
10-A 12I1	Medical Director	-	Payroll	-	-	-
10-A 12I2	Utilization Review	-	Payroll	-	-	-
10-A 12I3	Resident Care	-	Payroll	-	-	-
10-A 12I4	Other	-	Payroll	-	-	-
10-A 12J	Dentists	-	Payroll	-	-	-
10-A 12K.22	Pharmacists	-	Payroll	-	-	-
10-A 12L	Podiatrists	-	Payroll	-	-	-
10-A 12M.33	Social Workers/Case Management - Direct	528,431	Nursing Home	528,431	-	528,431
10-A 12N.22	Marketing - Non reimb	-	Patient days	-	-	-
10-A 12O.22	Other - A/L	-	Assisted Living	-	-	-
10-A 12O.34	Other - Accum Costs	147,486	Accum Costs	137,033	10,453	147,486
13-B 1	Dietitian	-	Patient days	-	-	-
13-B 2.22	Dentist	11,946	Nursing Home	11,946	-	11,946
13-B 4	Podiatrist	-	Patient days	-	-	-

LiveWell Alliance, Inc.						
ALLOCATION SECTION						
Cost Year 2020				TOTAL		
		INPUT		ALLOCATED AMOUNTS		
ACCOUNT		Total	ALLOCATION	Skilled Nursing	A/L	
NUMBER	ACCOUNT NAME	AMOUNT	BASIS	Facility	Unit	TOTAL
13-B 5A.07	PT - Resident Care - PT	142,758	PT Treat	142,758	-	142,758
13-B 5B	PT - Other	-	PT Treat	-	-	-
13-B 6.33	Social Worker - Capacity	-	Capacity	-	-	-
13-B 7.22	Recreation Worker	-	Patient days	-	-	-
13-B 8A.10	Medical Director - Direct	13,750	Nursing Home	13,750	-	13,750
13-B 8B	Utilization Review	-	Patient days	-	-	-
13-B 8C	Resident Care	-	Patient days	-	-	-
13-B 8D1	Infection Control Committee	-	Patient days	-	-	-
13-B 8D2	Pharmaceutical Committee	-	Patient days	-	-	-
13-B 8D3	Staff Development Committee	-	Patient days	-	-	-
13-B 8E	Other	18,243	Nursing Home	18,243	-	18,243
13-B 9A.08	ST - Resident Care - ST	-	ST Treat	-	-	-
13-B 9B	ST - Other	-	ST Treat	-	-	-
13-B 10B.10	OT - Other	-	OT Treat	-	-	-
13-B 11A1	RN's - Direct Care	-	Direct	-	-	-
13-B 11A2	RN's - Administrative	-	Payroll	-	-	-
13-B 11B1	LPN's - Direct Care	-	Direct	-	-	-
13-B 11B2	LPN's - Administrative	-	Payroll	-	-	-
13-B 11C	Aides	-	Direct	-	-	-
13-B 11D	Other	-	Direct	-	-	-
15 1A1.15	Workmen's Compensation - Salary%	289,126	Payroll	266,743	22,383	289,126
15 1A2.15	Disability Insurance - Salary %	54,154	Payroll	49,962	4,192	54,154
15 1A3.15	Unemployment Insurance - Nursing Home	38,832	Nursing Home	38,832	-	38,832
15 1A4.15	Social Security (FICA) - Salary %	773,864	Payroll	713,954	59,910	773,864
15 1A5.15	Health Insurance - Salary %	1,237,595	Payroll	1,141,784	95,811	1,237,595
15 1A6.15	Life Insurance - Salary %	16,938	Payroll	15,627	1,311	16,938
15 1A7.15	Pensions - Salary %	355,167	Payroll	327,671	27,496	355,167
15 1A8.15	Uniform Allowance - Salary %	(355)	Payroll	(328)	(27)	(355)
15 1A9.15	Other - Salary %	37,302	Payroll	34,414	2,888	37,302
15 1C.42	Bad Debts	18,313	Nursing Home	18,313	-	18,313
15 1D.42	Accounting and Auditing	46,473	Accum Costs	43,179	3,294	46,473
15 1E.42	Legal - Expenses	19,629	Nursing Home	19,629	-	19,629
15 1F	Insurance of Lives of Owners/Oper.	-	Accum Costs	-	-	-
15 1G.10	Office Supplies - SNF Only	18,727	Nursing Home	18,727	-	18,727
15 1G.42	Office Supplies - Accum Costs	13,780	Accum Costs	12,803	977	13,780

LiveWell Alliance, Inc.						
ALLOCATION SECTION						
Cost Year 2020				TOTAL		
		INPUT		ALLOCATED AMOUNTS		
ACCOUNT		Total	ALLOCATION	Skilled Nursing	A/L	
NUMBER	ACCOUNT NAME	AMOUNT	BASIS	Facility	Unit	TOTAL
15 1H1.42	Telephone and Telegraph - Accum Costs	27,917	Accum Costs	25,938	1,979	27,917
15 1H2.30	Cellular Phones and Beepers - Accum Costs	11,715	Accum Costs	10,885	830	11,715
15 1I	Appraisal	-	Accum Costs	-	-	-
15 1J	Corporation Business Taxes	-	Accum Costs	-	-	-
15 1K1.45	Other Taxes - Income - Expenses	-	Accum Costs	-	-	-
15 1K2	Other	-	Accum Costs	-	-	-
15 1K3.03	Resident Day User Fee	859,528	Nursing Home	859,528	-	859,528
16 1.10	Resident Travel and Entertainment	5,435	Accum Costs	5,050	385	5,435
16 2	Holiday Parties for Staff	11,451	Accum Costs	10,639	812	11,451
16 3	Gifts to Staff and Residents	17,127	Accum Costs	15,913	1,214	17,127
16 4.42	Employee Travel - Accum Costs	31,133	Accum Costs	28,927	2,206	31,133
16 5.10	Education Expense - SNF Only	15,749	Nursing Home	15,749	-	15,749
16 5.34	Education Expense - Accum Costs	5,825	Accum Costs	5,412	413	5,825
16 6.10	Automobile Expense - SNF Only	1,196	Nursing Home	1,196	-	1,196
16 6.25	Automobile Expense - Accum Costs	32,157	Accum Costs	29,878	2,279	32,157
16 7	Other	5,176	Accum Costs	4,809	367	5,176
16 M1.19	Advertising Help Wanted - Nursing Home	31,841	Nursing Home	31,841	-	31,841
16 M2.22	Advertising Telephone Directory	-	Accum Costs	-	-	-
16 M3.42	Advertising Other	379	Accum Costs	352	27	379
16 M4	Fund Raising	-	Accum Costs	-	-	-
16 M7.42	Postage	7,540	Accum Costs	7,006	534	7,540
16 M8.34	Dues and Membership Fees to Professional Associations - Cap	-	Accum Costs	-	-	-
16 M8.33	Dues and Membership Fees to Professional Associations - Cap	-	Capacity	-	-	-
16 M8A	Dues to Chamber of Commerce	488	Capacity	407	81	488
16 M9.42	Subscriptions - Accum Costs	24,731	Accum Costs	22,978	1,753	24,731
16 M11.42	Services Provided by Contract - Accum Costs	294,133	Accum Costs	273,287	20,846	294,133
16 M12.02	Administrative Management Services - Patient days	-	Patient days	-	-	-
16 M13.10	Other - SNF Only	1,770	Nursing Home	1,770	-	1,770
16 M13.34	Other - Accum Costs	343,743	Accum Costs	319,381	24,362	343,743
18 2A1.03	Raw Food - Meals	487,972	Meals	441,019	46,953	487,972
18 2A2.03	Non-Food Supplies - Meals	44,379	Meals	40,109	4,270	44,379
18 2B.03	Purchased Services - Meals	1,193	Meals	1,078	115	1,193
18 2D.03	Other - Meals	10,708	Meals	9,678	1,030	10,708
19 3A1.05	Bed Linens, etc...washed, ironed..	13,022	Laundry	13,022	-	13,022
19 3A2	Employee Items	-	Laundry	-	-	-

LiveWell Alliance, Inc.						
ALLOCATION SECTION						
Cost Year 2020				TOTAL		
		INPUT		ALLOCATED AMOUNTS		
ACCOUNT		Total	ALLOCATION	Skilled Nursing	A/L	
NUMBER	ACCOUNT NAME	AMOUNT	BASIS	Facility	Unit	TOTAL
19 3A3	Personal clothing - residents washed	-	Laundry	-	-	-
19 3B.05	Purchased Services - Pounds of Laundry	181,216	Laundry	181,216	-	181,216
19 3C	Management Services	-	Laundry	-	-	-
20 4A1.33	In-House Care Supplies - Sqft	73,298	Sqft	61,950	11,348	73,298
20 4B.33	Purchased Services - Sqft	28,062	Sqft	23,717	4,345	28,062
20 5A.10	Purchased From - Pharmacy - SNF Only	43,699	Nursing Home	43,699	-	43,699
20 5A.22	Purchased From - Pharmacy - A/L Only	1,430	A/L	-	1,430	1,430
20 5B.10	Medicine Cabinet Drugs	19,437	Nursing Home	19,437	-	19,437
20 5C.10	Medical and Therapeutic Supplies	349,789	Nursing Home	349,789	-	349,789
20 5E1.10	Oxygen - Emergency Use	-	Patient days	-	-	-
20 5E2.10	Oxygen - Other - SNF Only	3,395	Nursing Home	3,395	-	3,395
20 5F.22	X-Rays and related radiological - SNF Only	-	Nursing Home	-	-	-
20 5I.10	Recreation - SNF Only	36,790	Nursing Home	36,790	-	36,790
20 5J.03	Other - SNF	13,991	Nursing Home	13,991	-	13,991
20 5J.22	Other - A/L	1,494	A/L	-	1,494	1,494
20 5J.33	Other - Accum Costs	211,436	Accum Costs	196,451	14,985	211,436
22 6A.02	Repairs and Maintenance - Sqft	17,451	Sqft	14,749	2,702	17,451
22 6A.10	Repairs and Maintenance - SNF Only	15,403	Nursing Home	15,403	-	15,403
22 6A.22	Repairs and Maintenance - A/L Only	841	A/L	-	841	841
22 6B.33	Heat - Sqft	37,288	Sqft	31,515	5,773	37,288
22 6C.33	Light & Power - Sqft	205,801	Sqft	173,938	31,863	205,801
22 6D.33	Water	33,354	Sqft	28,190	5,164	33,354
22 6E.33	Equipment Lease - Sqft	2,535	Sqft	2,143	392	2,535
22 6F.02	Other - Sqft	253,513	Sqft	214,263	39,250	253,513
22 6F.10	Other - Direct	10,146	Nursing Home	10,146	-	10,146
22 7A.10	Land Improvements - Sqft	10,886	Sqft	9,201	1,685	10,886
22 7B.10	Building & Building Improvements - SNF Only	301,918	Nursing Home	301,918	-	301,918
22 7B.22	Building & Building Improvements - Non Reimb	47,656	A/L	-	47,656	47,656
22 7D.10	Movable Equipment - Sqft	100,304	Sqft	84,774	15,530	100,304
22 7D.22	Movable Equipment - Non Reim	2,964	A/L	-	2,964	2,964
22 8A	Organization Expense	-		-	-	-
22 8B.33	Mortgage Expense - Sqft	55,339	Sqft	46,771	8,571	55,342
22 8C	Leasehold Improvements	-		-	-	-
22 8D	Other	-		-	-	-
22 10B	Real estate taxes paid by lessor - Sqft	79,008	Sqft	66,776	12,232	79,008

LiveWell Alliance, Inc.						
ALLOCATION SECTION						
Cost Year 2020				TOTAL		
		INPUT		ALLOCATED AMOUNTS		
ACCOUNT		Total	ALLOCATION	Skilled Nursing	A/L	
NUMBER	ACCOUNT NAME	AMOUNT	BASIS	Facility	Unit	TOTAL
22 10C	Personal property taxes - Sqft	18,173	Sqft	15,359	2,814	18,173
26 12A1	First Mortgage	255,303	Nursing Home	255,303	-	255,303
26 12A2	Second Mortgage	-		-	-	-
26 12A3	Third Mortgage	-		-	-	-
26 12A4	Fourth Mortgage	-		-	-	-
26 12B1	Original Loan Amount	-		-	-	-
26 12B2	Loan Origination Date	-		-	-	-
26 12B3	Interest Rate %	-		-	-	-
26 12B4	Term	-		-	-	-
26 12B5	CHEFA Interest Expense	-		-	-	-
27 12C1	Automotive Equipment	-		-	-	-
27 12C2	Other	-		-	-	-
27 14A	Insurance on Property - Sqft	105,620	Sqft	89,267	16,353	105,620
27 414B	Insurance of Automobiles	3,322	Sqft	2,808	514	3,322
27 14C1	Umbrella	-		-	-	-
27 14C2	Fire and Extended Coverage	-		-	-	-
		-		-	-	-
		18,639,881		17,318,836	1,321,045	18,639,881

General Information and Questionnaire Leases (Excluding Real Property)

Operating Leases - Include all long-term leases for motor vehicles and equipment that have not been capitalized. Short-term leases or as needed rentals should not be included in these amounts.

Name of Facility LiveWell Alliance, Inc.		License No. 002-09-33	Report for Year Ended 9/30/2020			Page 6	of 37
Name and Address of Lessor	Related * to Owners, Operators, Officers		Description of Items Leased	Date of Lease**	Term of Lease	Annual Amount of Lease	Amount Claimed
	Yes	No					
Neopost Leasing	<input type="radio"/>	<input checked="" type="radio"/>	Postage Machine	Monthly	Open Ended	846	846
Krystal Kleer	<input type="radio"/>	<input checked="" type="radio"/>	Water Cooler	Monthly	Open Ended	1,689	1,689
	<input type="radio"/>	<input checked="" type="radio"/>					
	<input type="radio"/>	<input checked="" type="radio"/>					
	<input type="radio"/>	<input checked="" type="radio"/>					
	<input type="radio"/>	<input checked="" type="radio"/>					
	<input type="radio"/>	<input checked="" type="radio"/>					
	<input type="radio"/>	<input checked="" type="radio"/>					
	<input type="radio"/>	<input checked="" type="radio"/>					
	<input type="radio"/>	<input checked="" type="radio"/>					
Is a Mileage Log Book Maintained for All Leased Vehicles ?						<input type="radio"/> Yes	<input checked="" type="radio"/> No
Total ***							2,535

* Refer to Page 4 for definition of related. If "Yes," transaction should be reported on Page 4 also.

** Attach copies of newly acquired leases.

*** Amount should agree to Page 22, Line 6e.

General Information and Questionnaire
Accounting Basis

Name of Facility LiveWell Alliance, Inc.	License No. 002-09-33	Report for Year Ended 9/30/2020	Page 7	of 37
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The records of this facility for the period covered by this report were maintained on the following basis:
 Accrual Cash Modified Cash

Is the accounting basis for this period the same as for the previous period? Yes No If "No," explain.

N/A

Independent Accounting Firm

Name of Accounting Firm 1 Marcum LLP 2 Pension Contracts 3 4	Address (No. & Street, City, State, Zip Code) 555 Long Wharf Drive, New Haven, CT 06511 74 Batterson Park Road Farmington CT
--	--

Services Provided by This Firm (*describe fully*)

1	401K Audit, year-end audit, Medicaid and Medicare cost reports, tax Returns	\$	46,263
2	Match calculations - Pension Audit	\$	210
3		\$	
4		\$	
			Charge for Services Provided
			\$ 46,473

Are These Charges Reflected in the Expenditure Portion of This Report? If Yes, Specify Expense Classification and Line No.
 Yes No Page 15, Line 1d

Legal Services Information

Name of Legal Firm or Independent Attorney 1 Wigin and Dana 2 Jackson & Lewis, LLP 3 Seiger Gfeller Laurie, LLP 4 Robinson & Cole, LLP 5 Martocchio & Oliveira	Telephone Number 860-297-3700 860-522-0404 860-760-8400 860-275-8200 860-621-9700
---	--

Address (*No. & Street, City, State, Zip Code*)
 1 10 Church Street, Hartford, CT 06083
 2 90 State House Sq., Hartford, CT 06083
 3 977 Farmington Ave. #200, West Hartford, CT 06107
 4 280 Trumbull Street Hartford, CT 06103
 5 191 Main Street Southington CT 06489

Services Provided by This Firm (*describe fully*)

1	Resident Issues	\$	7,978
2	HR/ Personnel legal issues	\$	581
3	Collections/Leins -Resident (Disallowed on Pg 28)	\$	5,014
4	HR/ Personnel legal issues	\$	1,056
5	Building Legal inquiries	\$	5,000
			Charge for Services Provided
			\$ 19,629

Are These Charges Reflected in the Expenditure Portion of This Report? If Yes, Specify Expense Classification and Line No.
 Yes No Page 15, Line 1e

Schedule of Resident Statistics

Name of Facility LiveWell Alliance, Inc.		License No. 002-09-33			Report for Year Ended 9/30/2020				Page 8	of 37			
	Total All Levels	Total CCNH Level	Total RHNS Level	Total Other	Period 10/1 Thru 6/30				Period 7/1 Thru 9/30				
					Total	CCNH	RHNS	Other	Total	CCNH	RHNS	Other	
1. Certified Bed Capacity													
A. On last day of PREVIOUS report period	120	120			120	120							
B. On last day of THIS report period	120	120							120	120			
2. Number of Residents													
A. As of midnight of PREVIOUS report period	114	114			114	114							
B. As of midnight of THIS report period	115	115							115	115			
3. Total Number of Days Care Provided During Period													
A. Medicare	1,208	1,208			861	861			347	347			
B. Medicaid (Conn.)	26,097	26,097			19,517	19,517			6,580	6,580			
C. Medicaid (other states)													
D. Private Pay	14,492	14,492			10,848	10,848			3,644	3,644			
E. State SSI for RCH													
F. Other (Specify)													
G. Total Care Days During Period (3A thru F)	41,797	41,797			31,226	31,226			10,571	10,571			
4. Total Number of Days Not Included in Figures in 3G for Which Revenue Was Received for Reserved Beds													
A. Medicaid Bed Reserve Days	2	2			2	2							
B. Other Bed Reserve Days	215	215			118	118			97	97			
5. Total Resident Days (3G + 4A + 4B)	42,014	42,014			31,346	31,346			10,668	10,668			

Annual Report of Long-Term Care Facility

CSP-9 Rev. 9/2002

Schedule of Resident Statistics (Cont'd)

Name of Facility LiveWell Alliance, Inc.			License No. 002-09-33			Report for Year Ended 9/30/2020			Page 9		of 37		
4. Were there any changes in the certified bed capacity during the report year? <input type="radio"/> Yes <input checked="" type="radio"/> No													
If "YES", provide the following information:													
Date of Change	Place of Change			Change in Beds						Capacity After Change			Reason for Change
	CCNH	RHNS	Other	Lost			Gained			CCNH	RHNS	Other	
	(1)	(2)	(3)	(1)	(2)	(3)	(1)	(2)	(3)				
N/A													
5. If there was any change in certified bed capacity during the report year (as reported in item 4 above) provide the number of RESIDENT DAYS for 90 days following the change.													
Change in Resident Days									CCNH	RHNS	Other		
1st change													
2nd change													
3rd change													
4th change													
6. Number of Residents and Rates on September 30 of Cost Year													
Item	Medicare		Medicaid			Self-Pay			Other State Assisted				
	CCNH	RHNS	CCNH	RHNS	Other	CCNH	RHNS	Other	R.C.H.	ICF-MR			
No. of Residents	7		67			41							
Per Diem Rate													
a. One bed rm.	Various		270.09			595.00							
b. Two bed rms.													
c. Three or more bed rms.													
7. Total Number of Physical Therapy Treatments									TOTAL	CCNH	RHNS	Other	
A. Medicare - Part B									1,784	1,784			
B. Medicaid (Exclusive of Part B)													
1. Maintenance Treatments													
2. Restorative Treatments													
C. Other									3,082	3,082			
D. Total Physical Therapy Treatments									4,866	4,866			
8. Total Number of Speech Therapy Treatments													
A. Medicare - Part B									434	434			
B. Medicaid (Exclusive of Part B)													
1. Maintenance Treatments													
2. Restorative Treatments													
C. Other									289	289			
D. Total Speech Therapy Treatments									723	723			
9. Total Number of Occupational Therapy Treatments													
A. Medicare - Part B									2,764	2,764			
B. Medicaid (Exclusive of Part B)													
1. Maintenance Treatments									136	136			
2. Restorative Treatments													
C. Other									3,493	3,493			
D. Total Occupational Therapy Treatments									6,393	6,393			

Annual Report of Long-Term Care Facility

CSP-10 Rev. 9/2002

Report of Expenditures - Salaries & Wages

Name of Facility LiveWell Alliance, Inc.	License No. 002-09-33	Report for Year Ended 9/30/2020	Page 10	of 37		
Are time records maintained by all individuals receiving compensation? <input checked="" type="radio"/> Yes <input type="radio"/> No						
Total Cost and Hours						
Item	CCNH	Hours	RHNS	Hours	Other	Hours
A. Salaries and Wages*						
1. Operators/Owners (Complete also Sec. I of Schedule A1)						
2. Administrator(s) (Complete also Sec. III of Schedule A1)	224,985	2,812				
3. Assistant Administrator (Complete also Sec. IV of Schedule A1)						
4. Other Administrative Salaries (telephone operator, clerks, receptionists, etc.)	1,575,442	39,034			120,172	2,979
5. Dietary Service						
a. Head Dietitian						
b. Food Service Supervisor						
c. Dietary Workers	659,511	31,104			70,214	3,311
6. Housekeeping Service						
a. Head Housekeeper						
b. Other Housekeeping Workers	274,854	15,997			5,223	304
7. Repairs & Maintenance Services						
a. Engineer or Chief of Maintenance						
b. Other Maintenance Workers	320,533	12,899			10,337	416
8. Laundry Service						
a. Supervisor						
b. Other Laundry Workers						
9. Barber and Beautician Services						
10. Protective Services						
11. Accounting Services						
a. Head Accountant						
b. Other Accountants						
12. Professional Care of Residents						
a. Directors and Assistant Director of Nurses	181,069	3,665				
b. RN						
1. Direct Care	1,298,163	28,336			181,801	2,408
2. Administrative**	75,000	1,736				
c. LPN						
1. Direct Care	735,298	24,472				
2. Administrative**						
d. Aides and Attendants	3,178,031	167,875			366,245	19,691
e. Physical Therapists	55,878	1,131				
f. Speech Therapists	44,218	714				
g. Occupational Therapists	287,911	8,072				
h. Recreation Workers	385,667	12,653				
i. Physicians						
1. Medical Director						
2. Utilization Review						
3. Resident Care***						
4. Other (Specify)						
j. Dentists						
k. Pharmacists						
l. Podiatrists						
m. Social Workers/Case Management	528,431	14,258				
n. Marketing						
o. Other (Specify) See Attached Schedule	137,033	5,029			10,453	382
<i>A-13. Total Salary Expenditures</i>	9,962,024	369,787			764,445	29,491

* Do not include in this section any expenditures paid to persons who receive a fee for services rendered or who are paid on a contract basis.

** Administrative - costs and hours associated with the following positions: MDS Coordinator, Inservice Training Coordinator and Infection Control Nurse. Such costs shall be included in the direct care category for the purposes of rate setting.

*** This item is not reimbursable to facility. For Title 19 residents, doctors should bill DSS directly. Also, any costs for Title 18 and/or other private pay residents must be removed on Page 28.

Schedule of Other Salaries and Wages (Page 10)

Position	CCNH		RHNS		Other	
	\$	Hours	\$	Hours	\$	Hours
	-				-	
Wages - Adult Day Center	\$ 137,033	5,029			\$ 10,453	382
Total	\$ 137,033	5,029	\$ -	-	\$ 10,453	382

Schedule of Other Fees (Page 13)

Service	CCNH		RHNS		Other	
	\$	Hours	\$	Hours	\$	Hours
	-				-	
Total	\$ -	-	\$ -	-	\$ -	-

**Schedule A1 - Salary Information for Operators/Owners; Administrators,
Assistant Administrators and Other Related Parties***

Name of Facility				License No.	Report for Year Ended				Page	of
LiveWell Alliance, Inc.				002-09-33	9/30/2020				11	37
Name	Salary Paid			Fringe Benefits and/or Other Payments (describe fully)	Full Description of Services Rendered	Total Hours Worked	Line Where Claimed on Page 10	Name and Address of All Other Employment**	Total Hours Worked	Compensation Received
	CCNH	RHNS	Other							
Section I - Operators/Owners										
Section II - Other related parties of Operators/Owners employed in and paid by facility (EXCEPT those who may be the Administrator or Assistant Administrators who are identified on Page 12).										

* No allowance for salaries will be considered unless full information is provided. Use additional sheets if required.

** Include **all** employment worked during the cost year.

**Schedule A1 - Salary Information for Operators/Owners; Administrators,
Assistant Administrators and Other Related Parties***

Name of Facility (as licensed)				License No.		Report for Year Ended			Page	of
LiveWell Alliance, Inc.				002-09-33		9/30/2020			12	37
Name	Salary Paid			Fringe Benefits and/or Other Payments (describe fully)	Full Description of Services Rendered	Total Hours Worked	Line Where Claimed on Page 10	Name and Address of All Other Employment**	Total Hours Worked	Compensation Received
	CCNH	RHNS	Other							
Section III - Administrators***										
Patricia Bowen (10/1/19 - 5/15/20)	113,921			Standard Benefits	Administrator	1,657	A2			
Michael Smith (5/16/20 - 9/9/20)	101,347			Standard Benefits	Administrator	1,020	A2			
Maley Hunt (9/9/20 - 9/30/20)	9,717			Standard Benefits	Administrator	135	A2			
Section IV - Assistant Administrators										

*No allowance for salaries will be considered unless full information is provided. Use additional sheets if required.

** Include **all** other employment worked during the cost year.

*** If more than one Administrator is reported, include dates of employment for each.

B. Report of Expenditures - Professional Fees

Name of Facility	License No.	Report for Year Ended	Page	of		
LiveWell Alliance, Inc.	002-09-33	9/30/2020	13	37		
Total Cost and Hours						
Item	CCNH	Hours	RHNS	Hours	Other	Hours
*B. Direct care consultants paid on a fee for service basis in lieu of salary (For all such services complete Schedule B1)						
1. Dietitian						
2. Dentist	11,946	Contracted				
3. Pharmacist						
4. Podiatrist						
5. Physical Therapy						
a. Resident Care	142,758	2,172				
b. Other						
6. Social Worker						
7. Recreation Worker						
8. Physicians						
a. Medical Director (entire facility)	13,750	69				
b. Utilization Review (Title 18 and 19 only) monthly meeting						
c. Resident Care**						
d. Administrative Services facility						
1. Infection Control Committee (Quarterly meetings)						
2. Pharmaceutical Committee (Quarterly meetings)						
3. Staff Development Committee (Once annually)						
e. Other (Specify) Medical Staff	18,243	91				
9. Speech Therapist						
a. Resident Care						
b. Other						
10. Occupational Therapist						
a. Resident Care						
b. Other						
11. Nurses and aides and attendants						
a. RN						
1. Direct Care						
2. Administrative***						
b. LPN						
1. Direct Care						
2. Administrative***						
c. Aides						
d. Other						
12. Other (Specify) See Attached Schedule						
B-13 Total Fees Paid in Lieu of Salaries	186,697	2,332				

* Do not include in this section management consultants or services which must be reported on Page 16 item M-12 and supported by required information, Page 17.

** This item is not reimbursable to facility. For Title 19 residents, doctors should bill DSS directly. Also, any costs for Title 18 and/or other private pay residents must be removed on Page 28.

*** Administrative - costs and hours associated with the following positions: MDS Coordinator, Inservice Training Coordinator and Infection Control Nurse. Such costs shall be included in the direct care category for the purposes of rate setting.

Report of Expenditures
Schedule B1 - Information Required for Individual(s) Paid on Fee for Service Basis*

Name of Facility LiveWell Alliance, Inc.	License No. 002-09-33	Report for Year Ended 9/30/2020	Page 14	of 37
Name & Address of Individual	Full Explanation of Service	Related** to Owners, Operators, Officers		Explanation of Relationship
		Yes	No	
Healthdrive Dental Group, 100 Crossing Boulevard, Suite 300 Framingham, MA 01702	Dentist	<input type="radio"/>	<input checked="" type="radio"/>	N/A
Healthpro Heritage - Spectrum Acquisitions, LLC, PO Box 69268 Baltimore, MD 21264	Contract PT	<input type="radio"/>	<input checked="" type="radio"/>	N/A
The Center for Geriatric and Family Psychiatry, Inc., 56 Nye Road Suite 102 Glastonbury, CT	Medical Director & Medical Staff	<input type="radio"/>	<input checked="" type="radio"/>	N/A
		<input type="radio"/>	<input checked="" type="radio"/>	
		<input type="radio"/>	<input checked="" type="radio"/>	
		<input type="radio"/>	<input checked="" type="radio"/>	
		<input type="radio"/>	<input checked="" type="radio"/>	
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		<input type="radio"/>	<input checked="" type="radio"/>	
		<input type="radio"/>	<input checked="" type="radio"/>	

* Use additional sheets if necessary.
 ** Refer to Page 4 for definition of related.

C. Expenditures Other Than Salaries - Administrative and General

Name of Facility	License No.	Report for Year Ended	Page	of
LiveWell Alliance, Inc.	002-09-33	9/30/2020	15	37
Item	Total	CCNH	RHNS	Other
1. Administrative and General				
a. Employee Health & Welfare Benefits				
1. Workmen's Compensation	\$ 289,126	266,743		22,383
2. Disability Insurance	\$ 54,154	49,962		4,192
3. Unemployment Insurance	\$ 38,832	38,832		
4. Social Security (F.I.C.A.)	\$ 773,864	713,954		59,910
5. Health Insurance	\$ 1,237,595	1,141,784		95,811
6. Life Insurance (employees only) (not-owners and not-operators)	\$ 16,938	15,627		1,311
7. Pensions (Non-Discriminatory) (not-owners and not-operators)	\$ 355,167	327,671		27,496
8. Uniform Allowance	\$ (355)	(328)		(27)
9. Other (<i>Specify</i>) See Attached Schedule	\$ 37,302	34,414		2,888
b. Personal Retirement Plans, Pensions, and Profit Sharing Plans for Owners and Operators (Discriminatory)*	\$			
c. Bad Debts*	\$ 18,313	18,313		
d. Accounting and Auditing	\$ 46,473	43,179		3,294
e. Legal (<i>Services should be fully described on Page 7</i>)	\$ 19,629	19,629		
f. Insurance on Lives of Owners and Operators (<i>Specify</i>)*	\$			
g. Office Supplies	\$ 32,507	31,530		977
h. Telephone and Cellular Phones				
1. Telephone & Pagers	\$ 27,917	25,938		1,979
2. Cellular Phones	\$ 11,715	10,885		830
i. Appraisal (<i>Specify purpose and attach copy</i>)*	\$			
j. Corporation Business Taxes (<i>franchise tax</i>)	\$			
k. Other Taxes (<i>Not related to property - See Page 22</i>)				
1. Income*	\$			
2. Other (<i>Specify</i>) See Attached Schedule	\$			
3. Resident Day User Fee	\$ 859,528	859,528		
Subtotal	\$ 3,818,705	3,597,661		221,044

* Facility should self-disallow the expense on Page 28 of the Cost Report.

(Carry Subtotals forward to next page)

***** DO NOT Include Holiday Parties / Awards / Gifts to Staff**

Schedule of Other Employee Benefits

Description	CCNH	RHNS	Other
	-		-
Employee Ancillary Benefits	\$ 17,333		\$ 1,455
Employee Physicals	7,596		637
Human Resource - Fees	7,597		638
Wellness Committee	1,888		158
Total	\$ 34,414	\$ -	\$ 2,888

Schedule of Other Taxes

Description	CCNH	RHNS	Other
	-		-
Total	\$ -	\$ -	\$ -

C. Expenditures Other Than Salaries (cont'd) - Administrative and General

Name of Facility	License No.	Report for Year Ended		Page	of
LiveWell Alliance, Inc.	002-09-33	9/30/2020		16	37
Item	Total	CCNH	RHNS	Other	
Subtotals Brought Forward:	3,818,705	3,597,661		221,044	
1. Travel and Entertainment					
1. Resident Travel and Entertainment	\$ 5,435	5,050		385	
2. Holiday Parties for Staff	\$ 11,451	10,639		812	
3. Gifts to Staff and Residents	\$ 17,127	15,913		1,214	
4. Employee Travel	\$ 31,133	28,927		2,206	
5. Education Expenses Related to Seminars and Conventions	\$ 21,574	21,161		413	
6. Automobile Expense (<i>not purchase or depreciation</i>)	\$ 33,353	31,074		2,279	
7. Other (<i>Specify</i>) See Attached Schedule	\$ 5,176	4,809		367	
m. Other Administrative and General Expenses					
1. Advertising Help Wanted (<i>all such expenses</i>)	\$ 31,841	31,841			
2. Advertising Telephone Directory (<i>all such expenses</i>)***	\$				
3. Advertising Other (<i>Specify</i>)*** See Attached Schedule	\$ 381	354		27	
4. Fund-Raising***	\$				
5. Medical Records	\$				
6. Barber and Beauty Supplies (if this service is supplied directly and not by contract or fee for service)***	\$				
7. Postage	\$ 7,540	7,006		534	
* 8. Dues and Membership Fees to Professional Associations (<i>Specify</i>) See Attached Schedule	\$				
8a. Dues to Chamber of Commerce & Other Non-Allowable Org.***	\$ 488	407		81	
9. Subscriptions	\$ 24,731	22,978		1,753	
10. Contributions*** See Attached Schedule	\$				
11. Services Provided by Contract (<i>Specify and Complete Schedule C-2, Page 21 for each firm or individual</i>)	\$ 294,133	273,287		20,846	
12. Administrative Management Services**	\$				
13. Other (<i>Specify</i>) See Attached Schedule	\$ 345,513	321,151		24,362	
C-14 Total Administrative & General Expenditures	\$ 4,648,581	4,372,258		276,323	

* Do not include Subscriptions, which should go in item 9.

** Schedule C-1, Page 17 must be fully completed or this expenditure will not be allowed.

*** Facility should self-disallow the expense on Page 28 of the Cost Report.

Schedule of Other Travel and Entertainment

Description	CCNH	RHNS	Other
	-		-
Travel - Meals	\$ 4,809		\$ 367
Total Other Travel and Entertainment	\$ 4,809	\$ -	\$ 367

Schedule of Other Advertising

Description	CCNH	RHNS	Other
	-		-
Other Advertising (Disallowed on Pg 28)	\$ 354		\$ 27
Total Other Advertising	\$ 354	\$ -	\$ 27

Schedule of Dues

Description	CCNH	RHNS	Other
	-		-
Total Dues	\$ -	\$ -	\$ -

Schedule of Contributions

Description	CCNH	RHNS	Other
	-		-
Total Contributions	\$ -	\$ -	\$ -

Schedule of Other Administrative and General

Description	CCNH	RHNS	Other
	-		-
Nursing Admin Licenses (Disallowed)	\$ 1,770		\$ -
ADC Supplies (Disallowed)	6,700		511
Grant Expense (Disallowed)	203		16
Professional Fees (\$3,437 Disallowed on Pg 28a)	239,900		18,299
Flowers (Disallowed)	2,450		187
Software / Computer Supplies	23,033		1,757
Training Supplies	486		37
Supplies - Non Medical	2,275		174
Other Licenses	260		20
Donations (Disallowed)	6,968		532
Routine Bank Charges	36,075		2,752
Fines & Penalties (Disallowed)	36		3
Greeting Cards (Disallowed)	993		76
Total Other Administrative and General	\$ 321,151	\$ -	\$ 24,362

Schedule C-1 - Management Services*

Name of Facility LiveWell Alliance, Inc.	License No. 002-09-33	Report for Year Ended 9/30/2020	Page of 17 37
Name & Address of Individual or Company Supplying Service	Cost of Management Service	Full Description of Mgmt. Service Provided	Indicate Where Costs are Included in Annual Report Page #/Line #
N/A			

*** In addition to management fees reported on page 16, line m12 include any additional management company charges or allocations of home office overhead costs reported elsewhere in the Annual Report.**

C. Expenditures Other Than Salaries (cont'd) - Dietary Basis for Allocation of Costs (See Note on Page 5)

Name of Facility LiveWell Alliance, Inc.		License No. 002-09-33	Report for Year Ended 9/30/2020	Page 18	of 37
Item		Total	CCNH	RHNS	Other
2. Dietary					
a. In-House Preparation & Service					
1.	Raw Food	\$ 487,972	441,019		46,953
2.	Non-Food Supplies	\$ 44,379	40,109		4,270
3.	Other (<i>Specify</i>) _____ Other Dietary Supplies	\$ 10,708	9,678		1,030
b. Purchased Services (<i>by contract other than through Management Services</i>) (<i>Complete Schedule C-2 att. Page 21</i>)		\$ 1,193	1,078		115
c. Other (<i>Specify</i>) _____		\$			
2D. Total Dietary Expenditures (2a + b + c + d)		\$ 544,252	491,884		52,368
2E. Dietary Questionnaire		Total	CCNH	RHNS	Other
F.	Resident Meals: Total no. of meals served per day:*				
G. Is cost of employee meals included in 2D? ** <input checked="" type="radio"/> Yes <input type="radio"/> No					
H. Did you receive revenue from employees? <input type="radio"/> Yes <input checked="" type="radio"/> No If yes, specify amt.					
I. Where is the revenue received reported in the Cost Report? (Page/Line Item)					
J. Is cost of meals provided to persons other than employees or residents (i.e., Board Members, Guests) included in 2D? <input type="radio"/> Yes <input checked="" type="radio"/> No If yes, specify cost.					
K. Is any revenue collected from these people? <input type="radio"/> Yes <input checked="" type="radio"/> No If yes, specify amt.					
L. Where is the revenue received reported in the Cost Report? (Page/Line Item)					
M. Is cost of food (other than meals, e.g., snacks at monthly staff meetings, board meetings) provided to employees included in 2D? <input type="radio"/> Yes <input checked="" type="radio"/> No If yes, specify cost.					
N. Is any revenue collected from employees? <input type="radio"/> Yes <input checked="" type="radio"/> No If yes, specify amt.					
O. Where is the revenue received reported in the Cost Report? (Page/Line Item)					

* Count each tray served to a resident at meal time, but do not count liquids or other "between meal" snacks.

** NOTE: Due to COVID, meals were provided to all employee during the pandemic.

C. Expenditures Other Than Salaries (cont'd) - Laundry Basis for Allocation of Costs
(See Note on Page 5)

Name of Facility LiveWell Alliance, Inc.		License No. 002-09-33	Report for Year Ended 9/30/2020		Page 19	of 37
Item		Total	CCNH	RHNS	Other	
3. Laundry						
a. In-House Processing*		Lbs.				
1. Bed linens, cubicle curtains, draperies, gowns and other resident care items washed, ironed, and/or processed.***		Amt. \$	13,022	13,022		
2. Employee items including uniforms, gowns, etc. washed, ironed and/or processed.***		Lbs.				
		Amt. \$				
3. Personal clothing of residents washed, ironed, and/or processed.***		Lbs.				
		Amt. \$				
4. Repair and/or purchase of linens.***		Lbs.				
		Amt. \$				
b. Purchased Services (<i>by contract other than through Management Services</i>) (<i>Complete Schedule C-2 att. Page 21</i>)		\$	181,216	181,216		
c. Other (<i>Specify</i>)		\$				
3D. Total Laundry Expenditures (3a + b + c)		\$	194,238	194,238		
3E. Laundry Questionnaire						
F.	Is cost of employee laundry included in 3D?	<input type="radio"/> Yes	<input checked="" type="radio"/> No	If yes, specify cost.		
G.	Did you receive revenue from employees?	<input type="radio"/> Yes	<input checked="" type="radio"/> No	If yes, specify amt.		
H.	Where is the revenue received reported in the Cost Report?	(Page/Line Item)				
I.	Is Cost of laundry provided to persons other than employees or residents included in 3D?	<input type="radio"/> Yes	<input checked="" type="radio"/> No	If yes, specify cost.		
J.	Did you receive revenue from these people?	<input type="radio"/> Yes	<input checked="" type="radio"/> No	If yes, specify amt.		
K.	Where is the revenue received reported in the Cost Report?	(Page/Line Item)				

* Do not include salaries from page 10 as part of dollar values recorded in 1, 2, 3, and 4.
 All allocations should add to total recorded in 3D.
 *** Pounds of Laundry only required for multi-level facilities.

**C. Expenditures Other Than Salaries (cont'd) - Housekeeping and Resident Care
 Basis for Allocation of Costs (See Note on Page 5)**

Name of Facility		License No.	Report for Year Ended		Page	of
LiveWell Alliance, Inc.		002-09-33	9/30/2020		20	37
Item			Total	CCNH	RHNS	Other
4.	Housekeeping	Sq. Ft. Serviced by Personnel				
	a. In-House Care					
	1. Supplies - Cleaning (<i>Mops, pails, brooms, etc.</i>)	Amt. \$	73,298	61,950		11,348
	b. Purchased Services (<i>by contract other than through Management Services</i>) (<i>Complete Schedule C-2 att. Page 21</i>)	Sq. Ft. Serviced by Personnel				
		Amt. \$	28,062	23,717		4,345
	C. Other (<i>Specify</i>)	\$				
4D.	Total Housekeeping Expenditures (4a + b + c)	\$	101,360	85,667		15,693
5.	Resident Care (Supplies)**					
	a. Prescription Drugs***					
	1. Own Pharmacy	\$				
	2. Purchased from Pharmacy	\$	45,129	43,699		1,430
	b. Medicine Cabinet Drugs	\$	19,437	19,437		
	c. Medical and Therapeutic Supplies	\$	349,789	349,789		
	d. Ambulance/Limousine***	\$				
	e. Oxygen					
	1. For Emergency Use	\$				
	2. Other***	\$	3,395	3,395		
	f. X-rays and Related Radiological Procedures***	\$				
	g. Dental (<i>Not dentists who should be included under salaries or fees</i>)	\$				
	h. Laboratory***	\$				
	i. Recreation	\$	36,790	36,790		
	j. Direct Management Services*	\$				
	k. Indirect Management Services*	\$				
	l. Other (Specify)**** See Attached Schedule	\$	226,921	210,442		16,479
5M.	Total Resident Care Expenditures (5a - 5j)	\$	681,461	663,552		17,909

* Schedule C-1, Page 17 must be fully completed or this expenditure will not be allowed.

** Do not include any fees to professional staff, these should be reported on Page 13, or, if paid on salary basis, on Page 10.

*** Facility should self-disallow the expense on Page 29 of the Cost Report.

**** ICFMR's should provide a detailed schedule of all Day Program Costs.

Schedule of Other Resident Care

Description	CCNH	RHNS	Other
	-		-
Other Nursing Supplies	\$ 4,710		
Air Mattress Rental (Disallowed)	9,281		
Assisted Living Supplies			1,494
COVID 19 Supplies	192,462		14,681
Resident Lost Item Expense (Disallowed)	3,989		304
Total Other Resident Care	\$ 210,442	\$ -	\$ 16,479

Report of Expenditures
Schedule C-2 - Individuals or Firms Providing Services by Contract *

Name of Facility LiveWell Alliance, Inc.			License No. 002-09-33		Report for Year Ended 9/30/2020				Page of 21 37	
Name of Individual or Company	Address	Related ** to Owners, Operators, Officers		Explanation of Relationship	Full Explanation of Service Provided*	Total Cost/Page Ref.***				
		Yes	No			CCNH	RHNS	Other	Pg	Line
H&H Linen		<input type="radio"/>	<input checked="" type="radio"/>	N/A	Laundry Services	181,216			19	3b
Baystate Elevator		<input type="radio"/>	<input checked="" type="radio"/>	N/A	Elevator Service	8,686		1,519	22	6f
Security Services of Connecticut, Inc		<input type="radio"/>	<input checked="" type="radio"/>	N/A	Security	79,553		13,914	22	6f
Connecticut Computer Service		<input type="radio"/>	<input checked="" type="radio"/>	N/A	Computer and software maintenance	99,723		7,607	16	m11
The Rideshare Company		<input type="radio"/>	<input checked="" type="radio"/>	N/A	Transportation	18,973		1,392	16	L6
Matrix		<input type="radio"/>	<input checked="" type="radio"/>	N/A	General Ledger Software	41,397		3,158	16	m11
D. Landino Landscaping		<input type="radio"/>	<input checked="" type="radio"/>	N/A	Landscaping	9,754		1,706	22	6f
		<input type="radio"/>	<input checked="" type="radio"/>							
		<input type="radio"/>	<input checked="" type="radio"/>							
		<input type="radio"/>	<input checked="" type="radio"/>							
		<input type="radio"/>	<input checked="" type="radio"/>							
		<input type="radio"/>	<input checked="" type="radio"/>							
		<input type="radio"/>	<input checked="" type="radio"/>							
		<input type="radio"/>	<input checked="" type="radio"/>							

* List all contracted services over \$10,000. Use additional sheets if necessary.
 ** Refer to Page 4 for definition of related.
 *** Please cross-reference amount to the appropriate page in the Annual Report (Pages 16, 18, 19, 20 or 22).

C. Expenditures Other Than Salaries (cont'd) - Maintenance and Property

Name of Facility	License No.	Report for Year Ended			Page	of
LiveWell Alliance, Inc.	002-09-33	9/30/2020			22	37
Item	Total	CCNH	RHNS	Other		
6. Maintenance & Operation of Plant						
a. Repairs & Maintenance	\$ 33,695	30,152			3,543	
b. Heat	\$ 37,288	31,515			5,773	
c. Light & Power	\$ 205,801	173,938			31,863	
d. Water	\$ 33,354	28,190			5,164	
e. Equipment Lease (<i>Provide detail on page 6</i>)	\$ 2,535	2,143			392	
f. Other (<i>itemize</i>)	\$ 263,659	224,409			39,250	
See Attached Schedule						
6g. Total Maint. & Operating Expense (6a - 6f)	\$ 576,332	490,347			85,985	
7. Depreciation (<i>complete schedule page 23*</i>)						
a. Land Improvements	\$ 10,886	9,201			1,685	
b. Building & Building Improvements	\$ 349,574	301,918			47,656	
c. Non-Movable Equipment	\$					
d. Movable Equipment	\$ 103,268	84,774			18,494	
*7e. Total Depreciation Costs (7a + b + c + d)	\$ 463,728	395,893			67,835	
8. Amortization (<i>Complete att. Schedule Page 24*</i>)						
a. Organization Expense	\$					
b. Mortgage Expense	\$ 55,342	46,771			8,571	
c. Leasehold Improvements	\$					
d. Other (<i>Specify</i>)	\$					
*8e. Total Amortization Costs (8a + b + c + d)	\$ 55,342	46,771			8,571	
9. Rental payments on leased real property less real estate taxes included in item 10b	\$ (5)	(8)			3	
10. Property Taxes						
a. Real estate taxes paid by owner	\$					
b. Real estate taxes paid by lessor	\$ 79,008	66,776			12,232	
c. Personal property taxes	\$ 18,173	15,359			2,814	
11. Total Property Expenses (7e + 8e + 9 + 10)	\$ 616,246	524,791			91,455	

* Amounts entered in these items must agree with detail on Schedule for Depreciation and Amortization Page 23 and Page 24.

Schedule of Other Repairs and Maintenance

Description	CCNH	RHNS	Other
	-		-
Equipment Rental (Non-Medical)	\$ 18		\$ 3
Grounds Landscaping	12,223		2,239
Farmington Ave R&M Expenses (Disallowed)	30,031		5,501
Snow Plowing	2,781		509
Small Equipment Purchase	1,105		203
Exterminator Service	3,423		627
Service Contracts	5,111		936
Supplies - Plant & Maint.	29,359		5,378
Maintenance Inspections	10,823		1,983
Grounds Maintenance	811		148
Grounds Landscaping	1,521		279
Equipment Rental	5,141		942
Small Equipment Purchase - Plant & Maint.	3,202		586
Purchased Services - Groundskeeping	30,308		5,552
Purchased Services - Indoor Plants	5,981		1,096
Purchased Services - Snow Plowing	10,058		1,842
Purchased Services - Elevator Service	10,146		-
Purchased Services - Fire Protection	3,271		599
Purchased Services - Security	50,790		9,304
Equipment Rental - Storage Space	8,307		1,522
Total Other Repairs and Maintenance	\$ 224,409	\$ -	\$ 39,250

Depreciation Schedule

Name of Facility LiveWell Alliance, Inc.			License No. 002-09-33			Report for Year Ended 9/30/2020			Page 23	of 37		
Property Item			Historical Cost Exclusive of Land	Less Salvage Value	Cost to Be Depreciated	Accumulated Depreciation to Beginning of Year's Operations	Method of Computing Depreciation	Useful Life	Depreciation for This Year	Totals		
A. Land Improvements												
1. Acquired prior to this report period			864,264		864,264	825,222	S/L	Various	10,886			
2. Disposals (attach schedule)												
3. Acquired during this report period (attach schedule)												
A-4. Subtotal										10,886		
B. Building and Building Improvements												
1. Acquired prior to this report period			13,722,734		13,722,734	11,527,301	S/L	Various	335,037			
2. Disposals (attach schedule)												
3. Acquired during this report period (attach schedule)			166,716		166,716		S/L	Various	14,537			
B-4. Subtotal										349,574		
C. Non-Movable Equipment												
1. Acquired prior to this report period												
2. Disposals (attach schedule)												
3. Acquired during this report period (attach schedule)												
C-4. Subtotal												
	Is a mileage logbook maintained?		Date of Acquisition		Historical Cost Exclusive of Land	Less Salvage Value	Cost to Be Depreciated	Accumulated Depreciation to Beginning of Year's Operations	Method of Computing Depreciation	Useful Life	Depreciation for This Year	Totals
	Yes	No	Month	Year								
D. Movable Equipment												
1. Motor Vehicles (Specify name, model and year of each vehicle)												
a. Fully Depreciated Vehicle:												
	X		Var	Var	68,884		68,884	68,884	S/L	Various		
	X		5	13	26,028		26,028	26,028	S/L	5		
2. Movable Equipment												
a. Acquired prior to this report period												
			Var	Var	2,935,875		2,935,875	2,590,872	S/L	Various	89,191	
b. Disposals (attach schedule)												
c. Acquired during this report period (attach schedule)												
			Var	Var	92,144		92,144		S/L	Various	14,077	
D-3. Subtotal												103,268
E. Total Depreciation												463,728

Schedule of Land Improvements Acquired during this report period

Acquisition Date	Description of Item	Cost	Useful Life	Depreciation
Additions:				
Total additions for Land Improvement		\$ -		\$ - *
Deletions:				
Total deletions for Land Improvement		\$ -		\$ - **

*Ties to Page 23, Line A3

**Ties to Page 23, Line A2

Schedule of Building Improvements Acquired during this report period

Acquisition Date	Description of Item	Cost	Useful Life	Depreciation
Additions:				
Various	Please see attached schedule	\$ 166,716	Var	\$ 14,537
Total additions for Building Improvement		\$ 166,716		\$ 14,537 *
Deletions:				
Total deletions for Building Improvement		\$ -		\$ - **

*Ties to Page 23, Line B3

**Ties to Page 23, Line B2

Schedule of Non-Movable Equipment Acquired during this report period

Acquisition Date	Description of Item	Cost	Useful Life	Depreciation
Additions:				
Total additions for Non-Movable Equipment		\$ -		\$ - *
Deletions:				
Total deletions for Non-Movable Equipment		\$ -		\$ - **

*Ties to Page 23, Line C3

**Ties to Page 23, Line C2

Schedule of Movable Equipment Acquired during this report period

Acquisition Date	Description of Item	Cost	Useful Life	Depreciation
Additions:				
Various	Please see attached schedule	\$ 92,144	Var	\$ 14,077
Total additions for Movable Equipmen		\$ 92,144		\$ 14,077 *
Deletions:				
Total deletions for Movable Equipmen		\$ -		\$ - **

*Ties to Page 23, Line D2c

**Ties to Page 23, Line D2b

Schedule of Leasehold Improvements Acquired during this report period

Acquisition Date	Description of Item	Cost	Useful Life	Depreciation
Additions:				
Total additions for Leasehold Improvemer		\$ -		\$ - *
Deletions:				
Total deletions for Leasehold Improvemer		\$ -		\$ - **

*Ties to Page 24, Line C3

**Ties to Page 24, Line C2

Annual Report of Long-Term Care Facility

Amortization Schedule*

Name of Facility LiveWell Alliance, Inc.			License No. 002-09-33		Report for Year Ended 9/30/2020			Page 24	of 37
Item	Date of Acquisition		Length of Amortization	Cost to Be Amortized	Accumulated Amort. to Beginning of Year's Operations	Basis for Computing Amortization**	Rate %	Amortization for This Year	Totals
	Month	Year							
A. Organization Expense									
1.									
2.									
3.									
A-4. Subtotal									
B. Mortgage Expense									
1. Deferred Financing Fees	12	2015	20 Years	295,705	36,368	Life of Mortgage			
2. Capitalized Interest	10	1992	30 Years	1,397,365	1,155,920	Life of Mortgage			
3.									
B-4. Subtotal									
C. Leasehold Improvements and Other									
1. Acquired prior to this report period									
2. Disposals (attach schedule)									
3. Acquired during this report period (attach schedule)									
C-4. Subtotal									
D. Total Amortization									

* Straight-line method must be used.

** Specify which of the following bases were used:

- A. Minimum of 5 years or 60 months.
- B. Life of mortgage; OR
- C. Remaining Life of Lease; OR
- D. Actual Life if owned by Related Party.

<u>Description</u>	<u>Useful Life</u>	<u>Acquisition Date</u>	<u>Cost</u>	<u>Cost To Be Depreciated</u>	<u>Method</u>	<u>2019* Depreciation</u>	<u>2019 Accum Depreciation</u>	<u>2020 Depreciation</u>	<u>2020 Accum Depreciation</u>	<u>NBV</u>
Land Improvements										
Prior Period Acq. (Per 9/30/2017 Cost Report)	Various	Various	856,805	856,805	S/L	10,134	824,476	10,140	834,616	22,189
9/30/2019 Asset Additions										
Commercial Asphalt Maintenance	10	9/1/2019	7,459	7,459	S/L	746	746	746	1,492	5,967
										-
										-
Total Land Improvements			864,264	864,264		10,880	825,222	10,886	836,108	28156

<u>Description</u>	<u>Useful Life</u>	<u>Acquisition Date</u>	<u>Cost</u>	<u>Cost To Be Depreciated</u>	<u>Method</u>	<u>2019* Depreciation</u>	<u>2019 Accum Depreciation</u>	<u>2020 Depreciation</u>	<u>2020 Accum Depreciation</u>	<u>NBV</u>
Building Improvements										
Prior Period Acq. (Per 9/30/2017 Cost Report)	Various	Various	13,950,180	13,856,893	S/L	341,037	11,512,684	320,629	11,833,313	2,023,580
9/30/2018 Asset Transfers										
Land/Farmington Ave Asset Transfer	30	10/1/2017	(382,287)	(289,000)						(289,000)
9/30/2018 Asset Additions										
RLPS Architects	30	6/1/2018	8,021	8,021	S/L	267	534	267	801	7,220
RLPS Architects	30	7/1/2018	4,468	4,468	S/L	149	298	149	447	4,021
Automatic Door Systems	10	10/1/2017	1,298	1,298	S/L	130	195	130	325	973
EMCOR Services	10	10/1/2017	831	831	S/L	83	125	83	208	623
Kinsley Power	10	11/1/2017	698	698	S/L	70	105	70	175	523
Bay State Elevator	10	12/1/2017	3,337	3,337	S/L	334	501	334	835	2,502
Rewire 2A	10	12/1/2017	516	516	S/L	52	77	52	129	387
Labeling of 8 Doors - Molding	10	12/1/2017	2,175	2,175	S/L	218	326	218	544	1,631
Reliable Refrigerators	10	1/1/2018	2,329	2,329	S/L	233	349	233	582	1,747
Innovative Building & Renovations	10	2/1/2018	5,970	5,970	S/L	597	896	597	1,493	4,478
Automatic Door Systems	10	3/1/2018	1,189	1,189	S/L	119	178	119	297	892
EMCOR Services	10	3/1/2018	600	600	S/L	60	90	60	150	450
Kinsley Power	10	3/1/2018	667	667	S/L	67	100	67	167	500
Reliable Refrigerators	10	3/1/2018	854	854	S/L	85	128	85	213	641
Reliable Refrigerators	10	4/1/2018	900	900	S/L	90	135	90	225	675
Reliable Refrigerators	10	4/1/2018	752	752	S/L	75	113	75	188	564
Wiremen	10	4/1/2018	1,212	1,212	S/L	121	182	121	303	909
Saucier Mechanical Services	10	6/1/2018	3,465	3,465	S/L	347	520	347	867	2,598
EMCOR Services	10	7/1/2018	700	700	S/L	70	105	70	175	525
James Bradanini	10	7/1/2018	625	625	S/L	63	94	63	157	468
Automated Building Services	10	8/1/2018	699	699	S/L	70	105	70	175	524
EMCOR Services	10	8/1/2018	1,821	1,821	S/L	182	273	182	455	1,366
Amex	10	8/1/2018	960	960	S/L	96	144	96	240	720
Innovative Building & Renovations	10	9/1/2018	20,774	20,774	S/L	2,077	3,116	2,077	5,193	15,581
Stanley Access Tech	10	9/1/2018	1,644	1,644	S/L	164	247	164	411	1,233
Tao Water Art Gallery	10	9/1/2018	5,800	5,800	S/L	580	870	580	1,450	4,350
A-Tech (Dietary)	10	9/1/2018	1,332	1,332	S/L	133	200	133	333	999
Arjo, Inc (Motor Gear Box)	10	9/1/2018	1,121	1,121	S/L	112	168	112	280	841
Emcor (HRU & Exhaust Fan Repair)	10	9/1/2018	3,166	3,166	S/L	317	475	317	792	2,374
MJ Daly LLC (Sprinkler Removed)	10	9/1/2018	1,031	1,031	S/L	103	155	103	258	773
Positano Plumbing	10	9/1/2018	851	851	S/L	85	128	85	213	641
Baystate Elevator	10	9/1/2018	793	793	S/L	79	118	79	198	615
9/30/2019 Asset Additions										
Richter & Cegan, Inc - Plans	30	3/31/2019	3,695	3,695	S/L	123	123	123	246	3,449
James Bradanini	10	10/1/2018	650	650	S/L	33	33	65	98	553
Superior Fence	10	12/18/2018	2,875	2,875	S/L	144	144	288	432	2,443
Emcore (HRU & Heating Repair)	10	1/19/2019	3,038	3,038	S/L	152	152	304	456	2,582
Superior Fence	10	3/19/2019	835	835	S/L	42	42	84	126	709
Emcore	10	3/19/2019	2,323	2,323	S/L	116	116	232	348	1,975
Automated Building Systems	10	3/19/2019	2,524	2,524	S/L	126	126	252	378	2,146
Innovative Building Renovations	10	4/19/2019	1,690	1,690	S/L	85	85	169	254	1,437
Superior Fence	10	4/19/2019	2,325	2,325	S/L	116	116	233	349	1,976

Raintech	10	4/19/2019	2,445	2,445	S/L	122	122	245	367	2,078
Emcore Services	10	4/19/2019	2,113	2,113	S/L	106	106	211	317	1,796
James Bradanini	10	5/19/2019	625	625	S/L	31	31	63	94	531
Emcore Services	10	5/19/2019	853	853	S/L	43	43	85	128	725
Innovative Building Renovations	10	6/19/2019	27,200	27,200	S/L	1,360	1,360	2,720	4,080	23,120
Proline -(Kitchen Repairs)	10	6/19/2019	1,627	1,627	S/L	81	81	163	244	1,382
Automated Building Systems	10	6/19/2019	675	675	S/L	34	34	68	102	573
Emcor Services	10	6/19/2019	611	611	S/L	31	31	61	92	519
Emcor Services	10	6/19/2019	2,612	2,612	S/L	131	131	261	392	2,220
Proline -(Kitchen Repairs)	10	6/19/2019	642	642	S/L	32	32	64	96	546
Proline -(Kitchen Repairs)- Freezer Doors	10	7/1/2019	5,741	5,741	S/L	287	287	574	861	4,880
Raintech - Door Repair	10	7/1/2019	1,528	1,528	S/L	76	76	153	229	1,299
Emcore	10	7/1/2019	1,968	1,968	S/L	98	98	197	295	1,673
Wiremen, Inc	10	8/19/2019	868	868	S/L	43	43	87	130	738
Innovative Building Renovations-Desk Stations & Med Saf	10	9/19/2019	4,780	4,780	S/L	239	239	478	717	4,063

9/30/2020 Asset Additions

Milone & MacBroom	30	6/1/2020	1,500	1,500	S/L	-	-	50	50	1,450
Juliano Associates	30	7/20/2020	8,800	8,800	S/L	-	-	293	293	8,507
Milone & MacBroom	30	7/20/2020	21,343	21,343	S/L	-	-	711	711	20,632
New England Subsurface Imaging	30	9/16/2020	400	400	S/L	-	-	13	13	387
Emcore	10	10/19/2019	3,213	3,213	S/L	-	-	321	321	2,892
Emcore	10	10/19/2019	5,438	5,438	S/L	-	-	544	544	4,894
Emcore	10	10/19/2019	1,107	1,107	S/L	-	-	111	111	996
Wiremen, Inc	10	Oct-19	2,458	2,458	S/L	-	-	246	246	2,212
Emcore	10	11/19/2019	1,791	1,791	S/L	-	-	179	179	1,612
R&S Construction Services - Roof Repair	10	11/19/2019	3,746	3,746	S/L	-	-	375	375	3,371
James Brandini	10	11/19/2019	1,150	1,150	S/L	-	-	115	115	1,035
Stanley Access Tech - Door Repair	10	11/19/2019	922	922	S/L	-	-	92	92	830
Raintech -	10	11/19/2019	748	748	S/L	-	-	75	75	673
Emcore	10	11/19/2019	1,705	1,705	S/L	-	-	171	171	1,534
Wiremen, Inc	10	11/19/2019	1,939	1,939	S/L	-	-	194	194	1,745
Emcore	10	12/19/2019	2,861	2,861	S/L	-	-	286	286	2,575
Emcore - Hot Water Heater	10	1/14/2020	15,812	15,812	S/L	-	-	1,581	1,581	14,231
Emcore	10	1/20/2020	1,199	1,199	S/L	-	-	120	120	1,079
R&S Construction Services - Roof Repair	10	1/31/2020	24,992	24,992	S/L	-	-	2,499	2,499	22,493
Raintech - Door Repair and Frames	10	1/28/2020	6,909	6,909	S/L	-	-	691	691	6,218
Automated Building Systems	10	1/17/2020	1,745	1,745	S/L	-	-	175	175	1,570
Raintech	10	1/20/2020	572	572	S/L	-	-	57	57	515
Wiremen, Inc	10	1/21/2020	619	619	S/L	-	-	62	62	557
Emcore	10	1/30/2020	714	714	S/L	-	-	71	71	643
Kinsley Power Systems	10	2/20/2020	1,140	1,140	S/L	-	-	114	114	1,026
Wiremen, Inc	10	2/20/2020	3,150	3,150	S/L	-	-	315	315	2,835
Emcore	10	2/20/2020	5,441	5,441	S/L	-	-	544	544	4,897
James Brandini	10	3/20/2020	1,415	1,415	S/L	-	-	142	142	1,273
Innovative Building Renovations-Offices	10	3/20/2020	23,910	23,910	S/L	-	-	2,391	2,391	21,519
Juliano Associates (Surveyors)	10	5/20/2020	2,664	2,664	S/L	-	-	266	266	2,398
Superior Fence	10	5/20/2020	525	525	S/L	-	-	53	53	472
Emcore	10	7/20/2020	6,591	6,591	S/L	-	-	659	659	5,932
Emcore	10	7/20/2020	3,756	3,756	S/L	-	-	376	376	3,380
Positano Plumbing	10	7/20/2020	845	845	S/L	-	-	85	85	760
ARJO	10	7/20/2020	3,796	3,796	S/L	-	-	380	380	3,416
Superior Fence	10	9/20/2020	1,200	1,200	S/L	-	-	120	120	1,080
Juliano Associates (Surveyors)	10	9/20/2020	600	600	S/L	-	-	60	60	540

Total Building Improvements			13,889,450	13,889,450		351,915	11,527,301	349,574	11,876,875	2,012,575
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<u>Description</u>	<u>Useful Life</u>	<u>Acquisition Date</u>	<u>Cost</u>	<u>Cost To Be Depreciated</u>	<u>Method</u>	<u>2019* Depreciation</u>	<u>2019 Accum Depreciation</u>	<u>2020 Depreciation</u>	<u>2020 Accum Depreciation</u>	<u>NBV</u>
Motor Vehicles										
Prior Period Acq. (Per 9/30/2017 Cost Report)	Various	Various	94,912	94,912	S/L	-	94,912	-	94,912	-
Total Motor Vehicles			94,912	94,912		-	94,912	-	94,912	0

Description	Useful Life	Acquisition Date	Cost	Cost To Be Depreciated	Method	2019* Depreciation	2019 Accum Depreciation	2020 Depreciation	2020 Accum Depreciation	NBV
Movable Equipment										
Prior Period Acq. (Per 9/30/2017 Cost Report)	Various	Various	2,615,398	2,615,398	S/L	50,562	2,498,336	10,468	2,508,804	106,594
9/30/2018 Asset Additions										
Ice Machine Repair	5	11/1/2017	581	581	S/L	116	174	116	290	291
American Express	5	1/1/2018	3,157	3,157	S/L	631	947	631	1,578	1,579
American Express	5	12/1/2017	4,166	4,166	S/L	833	1,250	833	2,083	2,083
Sheets & Pillow Cases	5	2/1/2018	1,754	1,754	S/L	351	644	351	995	759
2 Beds	5	3/1/2018	4,684	4,684	S/L	937	1,405	937	2,342	2,342
Refrigerator	5	6/1/2018	1,199	1,199	S/L	240	360	240	600	599
Refrigerator	5	6/1/2018	1,439	1,439	S/L	288	432	288	720	719
Carpet Tiles	5	7/1/2018	913	913	S/L	183	274	183	457	456
Arjo, Inc.	5	8/1/2018	9,339	9,339	S/L	1,868	2,802	1,868	4,670	4,669
Decian	3	10/1/2017	1,495	1,495	S/L	498	747	498	1,245	250
Decian	3	10/1/2017	2,336	2,336	S/L	779	1,168	779	1,947	389
American Express	3	10/1/2017	1,469	1,469	S/L	490	735	490	1,225	244
Copier XC702	3	11/1/2017	6,061	6,061	S/L	2,020	3,030	2,020	5,050	1,011
Decian	3	12/1/2017	6,432	6,432	S/L	2,144	3,216	2,144	5,360	1,072
Copier XC702	3	12/1/2017	3,125	3,125	S/L	1,042	1,563	1,042	2,605	520
American Express - PC Mall	3	12/1/2017	952	952	S/L	317	476	317	793	159
Best Buy PC Accessories	3	12/1/2017	2,269	2,269	S/L	756	1,134	756	1,890	379
Microsoft Software	3	12/1/2017	101	101	S/L	34	51	34	85	16
Copier XC702	3	1/1/2018	3,361	3,361	S/L	1,120	1,680	1,120	2,800	561
2 Computer 1 Phone	3	1/1/2018	2,482	2,482	S/L	827	1,241	827	2,068	414
Copier XC702	3	2/1/2018	3,087	3,087	S/L	1,029	1,544	1,029	2,573	514
Copier XC702	3	3/1/2018	3,635	3,635	S/L	1,212	1,818	1,212	3,030	605
Copier XC702	3	4/1/2018	3,087	3,087	S/L	1,029	1,544	1,029	2,573	514
Laptops	3	4/1/2018	12,909	12,909	S/L	4,303	6,455	4,303	10,758	2,151
Microsoft Software	3	4/1/2018	1,236	1,236	S/L	412	618	412	1,030	206
Copier XC702	3	5/1/2018	3,361	3,361	S/L	1,120	1,680	1,120	2,800	561
Amex - PC Mall Computers	3	6/1/2018	1,469	1,469	S/L	490	735	490	1,225	244
Copier XC702	3	6/1/2018	3,361	3,361	S/L	1,120	1,680	1,120	2,800	561
Computer Equipment	3	6/1/2018	890	890	S/L	297	445	297	742	148
Computer Equipment	3	6/1/2018	4,040	4,040	S/L	1,347	2,020	1,347	3,367	673
Automated Building Systems	3	7/1/2018	500	500	S/L	167	250	167	417	83
Copier XC702	3	7/1/2018	4,420	4,420	S/L	1,473	2,210	1,473	3,683	737
Computers	3	7/1/2018	1,688	1,688	S/L	563	844	563	1,407	281
Copier XC702	3	8/1/2018	3,087	3,087	S/L	1,029	1,544	1,029	2,573	514
Service Software	3	8/1/2018	850	850	S/L	283	425	283	708	142
Computers	3	8/1/2018	905	905	S/L	302	453	302	755	150
Software	3	8/1/2018	1,299	1,299	S/L	433	650	433	1,083	216
Sharepoint Software & Licensing	3	8/1/2018	4,923	4,923	S/L	1,641	2,462	1,641	4,103	820
Decian	3	8/1/2018	808	808	S/L	269	404	269	673	135
Copier XC702	3	9/1/2018	3,087	3,087	S/L	1,029	1,544	1,029	2,573	514
Strategic Furniture	3	1/1/2018	16,480	16,480	S/L	5,493	8,240	5,493	13,733	2,747
Refrigerator	3	4/1/2018	1,168	1,168	S/L	389	584	389	973	195
Photo Equipment	3	9/1/2018	3,340	3,340	S/L	1,113	1,670	1,113	2,783	557
Martin Cabinet	5	9/1/2018	378	378	S/L	76	113	76	189	189
9/30/2019 Asset Additions										
US Bank Equipment -	5	10/10/2018	3,087	3,087	S/L	515	515	617	1,132	1,956
Matrix Care - EMR Software	5	10/10/2018	9,717	9,717	S/L	1,620	1,620	1,943	3,563	6,155
Apple - Amex	5	10/10/2018	636	636	S/L	106	106	127	233	403
PCM- Amex - Laptop & Desktop mini	5	10/18/2018	1,882	1,882	S/L	314	314	376	690	1,192
US Bank Equipment	5	11/1/2018	3,167	3,167	S/L	528	528	633	1,161	2,006
PCM - HP EliteBook-Amex-T.Bowen	5	12/13/2018	2,123	2,123	S/L	354	354	425	779	1,345
PCM-Lenovo - Amex-Defrancesca,Rabinoff	5	12/13/2018	1,972	1,972	S/L	329	329	394	723	1,249
US Bank Equipment	5	12/13/2018	3,167	3,167	S/L	528	528	633	1,161	2,006
US Bank Equipment	5	1/1/2019	3,448	3,448	S/L	575	575	690	1,265	2,183
US Bank Equipment	5	2/1/2019	3,448	3,448	S/L	575	575	690	1,265	2,183
Matrix Care - EMR Software	5	2/19/2019	6,323	6,323	S/L	1,054	1,054	1,265	2,319	4,004
Automated Building Systems	5	3/19/2019	2,209	2,209	S/L	368	368	442	810	1,399
US Bank Equipment	5	4/19/2019	3,167	3,167	S/L	528	528	633	1,161	2,006
PCM- Amex Ian Laptop & Screen	5	4/19/2019	1,015	1,015	S/L	169	169	203	372	643
PCM- Shazia Laptop	5	4/19/2019	785	785	S/L	131	131	157	288	497

PCM- 2 Laptops	5	4/19/2019	1,711	1,711	S/L	285	285	342	627	1,084
US Bank Equipment	5	3/19/2019	3,448	3,448	S/L	575	575	690	1,265	2,183
Conn Computer Services - Laptops	5	5/19/2019	10,134	10,134	S/L	1,689	1,689	2,027	3,716	6,418
US Bank Equipment	5	6/19/2019	6,334	6,334	S/L	1,056	1,056	1,267	2,323	4,011
Conn Computer Services - Transition Services	5	6/19/2019	49,411	49,411	S/L	8,235	8,235	9,882	18,117	31,294
Laptop (American Express -PCM - Anya)	5	6/19/2019	985	985	S/L	164	164	197	361	624
Mercury Security	5	7/1/2019	3,572	3,572	S/L	595	595	714	1,309	2,263
Conn Computer Services - Transition Services	5	7/1/2019	21,968	21,968	S/L	3,661	3,661	4,394	8,055	13,913
US Bank Equipment	5	8/19/2019	7,125	7,125	S/L	1,188	1,188	1,425	2,613	4,513
Conn Computer Services - 3 Laptops	5	8/19/2019	5,342	5,342	S/L	890	890	1,068	1,958	3,384
Costco - 2 Apple MACS	5	9/19/2019	5,105	5,105	S/L	851	851	1,021	1,872	3,233
US Bank Equipment	5	9/19/2019	3,105	3,105	S/L	518	518	621	1,139	1,967
Treadmills	5	11/18/2018	1,800	1,800	S/L	180	180	360	540	1,260
Home Depot - Refridgerator - Amex - 1A	5	12/1/2018	1,519	1,519	S/L	152	152	304	456	1,063
Chairs - Costco -Michael S	5	2/19/2019	1,361	1,361	S/L	136	136	272	408	953
Joerns Healthcare	5	4/19/2019	2,411	2,411	S/L	241	241	482	723	1,688
Restaurant Equipment -Stove	5	4/19/2019	8,740	8,740	S/L	874	874	1,748	2,622	6,118
Joerns Healthcare- Kit Control Box & Assist	5	5/19/2019	610	610	S/L	61	61	122	183	427
Warehouse Store Fixture	5	6/19/2019	964	964	S/L	96	96	193	289	675
Joerns Healthcare - Bed Kit	5	7/1/2019	615	615	S/L	62	62	123	185	431
American Express - Television for ADC	5	8/19/2019	748	748	S/L	75	75	150	225	523

9/30/2020 Asset Additions

American Express - Christmas Trees	5	11/19/2019	1,800	1,800	S/L	-	-	180	180	1,620
Daniels Equipment Company - Washing Machine & Dryer	5	12/3/2019	2,599	2,599	S/L	-	-	260	260	2,339
Amex - HD Supply, Home Depot, Martin - Cabinet	5	12/28/2019	1,180	1,180	S/L	-	-	118	118	1,062
Arjo, Inc	5	12/1/2019	730	730	S/L	-	-	73	73	657
Amex - Overhead Door Repair, Martin Cabinets, Max Sour	5	1/28/2020	1,407	1,407	S/L	-	-	141	141	1,267
Amex - Furniture	5	2/20/2020	1,496	1,496	S/L	-	-	150	150	1,347
Amex - Supplies	5	2/20/2020	4,546	4,546	S/L	-	-	455	455	4,092
Costco - Supplies	5	3/20/2020	365	365	S/L	-	-	37	37	329
Warehouse Store Fixture Freezer	5	4/20/2020	4,607	4,607	S/L	-	-	461	461	4,147
Amex	5	4/20/2020	481	481	S/L	-	-	48	48	433
US Bank Equipment	3	10/19/2019	2,903	2,903	S/L	-	-	484	484	2,419
Conn Computer Services - Laptops	3	10/19/2019	9,300	9,300	S/L	-	-	1,550	1,550	7,750
US Bank Equipment	3	10/19/2019	2,824	2,824	S/L	-	-	471	471	2,354
Automated Building Systems	3	10/31/2019	1,153	1,153	S/L	-	-	192	192	961
Mercury Security - Cameras	3	10/19/2019	2,040	2,040	S/L	-	-	340	340	1,700
Conn Computer Services - Laptop Setup (30)	3	11/19/2019	4,950	4,950	S/L	-	-	825	825	4,125
US Bank Equipment	3	12/20/2019	2,903	2,903	S/L	-	-	484	484	2,419
Conn Computer Services - 2 Laptops	3	12/24/2019	4,512	4,512	S/L	-	-	752	752	3,760
US Bank Equipment	3	2/20/2020	2,903	2,903	S/L	-	-	484	484	2,419
US Bank Equipment	3	3/20/2020	2,903	2,903	S/L	-	-	484	484	2,419
Conn Computer Services - Laptop	3	3/20/2020	1,698	1,698	S/L	-	-	283	283	1,415
US Bank Equipment	3	4/30/2020	2,903	2,903	S/L	-	-	484	484	2,419
American Express	3	4/30/2020	1,268	1,268	S/L	-	-	212	212	1,057
US Bank Equipment	3	5/20/2020	2,903	2,903	S/L	-	-	484	484	2,419
Conn Computer Services	3	5/20/2020	3,480	3,480	S/L	-	-	580	580	2,900
Conn Computer Service	3	6/20/2020	4,812	4,812	S/L	-	-	802	802	4,010
US Bank Equipment	3	6/1/2020	2,903	2,903	S/L	-	-	484	484	2,419
US Bank Equipment	3	7/20/2020	3,971	3,971	S/L	-	-	662	662	3,309
Conn Computer Services	3	8/20/2020	2,338	2,338	S/L	-	-	390	390	1,949
US Bank Equipment	3	8/20/2020	2,903	2,903	S/L	-	-	484	484	2,419
US Bank Equipment	3	9/20/2020	5,640	5,640	S/L	-	-	940	940	4,700
Amex - Scrabble Board	3	12/13/2019	1,723	1,723	S/L	-	-	287	287	1,436

Total Movable Equipment			3,028,019	3,028,019		121,930	2,590,872	103,268	2,694,140	333,879
Total			17,876,645	17,876,645		484,725	15,038,307	463,728	15,502,035	2,374,610
										2,556,105

C. Expenditures Other Than Salaries (cont'd) - Property Questionnaire

Name of Facility LiveWell Alliance, Inc.	License No. 002-09-33	Report for Year Ended 9/30/2020	Page 25	of 37	
11. Property Questionnaire					
Part A					
Is the property either owned by the Facility or leased from a Related Party?*			<input type="radio"/> Yes	<input checked="" type="radio"/> No	
			If "Yes," complete Part B. If "No," complete Part C.		
*If any owner or operator of this facility is related by family, marriage, ownership, ability to control or business association to any person or organization from whom buildings are leased, then it is considered a related party transaction.					
Description		Total			
1. Date Land Purchased					
2. Date Structure Completed		10/26/92			
3. If NOT Original Owner, Date of Purchase					
4. Date of Initial Licensure					
5. Total Licensed Bed Capacity		120			
6. Square Footage		48,603			
7. Acquisition Cost					
a. Land		1,400,000			
b. Building		11,896,448			
Part B - Owner and Related Parties		1st Mortgage	2nd Mortgage	3rd Mortgage	4th Mortgage
1. Financing					
a. Type of Financing (e.g., fixed, variable)		Variable			
b. Date Mortgage Obtained		12/18/15			
c. Interest Rate for the Cost Year		2.47%			
d. Term of Mortgage (number of years)		10			
e. Amount of Principal Borrowed		12,480,000			
f. Principal balance outstanding as of 9/30/20		9,544,107			
Complete if Mortgage was Refinanced During Current Cost Year					
g. Type of Financing (e.g., fixed, variable)					
h. Date of Refinancing					
i. New Interest Rate					
j. Term of Mortgage (number of years)					
k. Amount of Principal Borrowed					
l. Principal Outstanding on Note Paid-Off					
Part C - Arms-Length Leases for Real Property Improvements Only					
Name and Address of Lessor	Property Leased	Date of Lease	Term of Lease	Annual Amount of Lease	

Note: Be sure required copies of leases are attached to Page 25 and real estate taxes paid by lessor are included on Page 22, Item 10b.

C. Expenditures Other Than Salaries (cont'd) - Interest

Name of Facility		License No.	Report for Year Ended			Page	of
LiveWell Alliance, Inc.		002-09-33	9/30/2020			26	37
Item		Total	CCNH	RHNS	Other		
12. Interest							
A. Building, Land Improvement & Non-Movable Equipment							
1. First Mortgage		\$ 255303	255,303				
Name of Lender		Rate					
Address of Lender							
2. Second Mortgage		\$					
Name of Lender		Rate					
Address of Lender							
3. Third Mortgage		\$					
Name of Lender		Rate					
Address of Lender							
4. Fourth Mortgage		\$					
Name of Lender		Rate					
Address of Lender							
B. CHEFA Loan Information							
1. Original Loan Amount		\$					
2. Loan Origination Date							
3. Interest Rate %							
4. Term							
5. CHEFA Interest Expense							
12 B7. Total Building Interest Expense (A1 - A4 + B5)		\$ 255,303	255,303				

(Carry Subtotals forward to next page)

C. Expenditures Other Than Salaries (cont'd) - Interest and Insurance

Name of Facility		License No.		Report for Year Ended		Page	of
LiveWell Alliance, Inc.		002-09-33		9/30/2020		27	37
Item				Total	CCNH	RHNS	Other
Subtotals Brought Forward:				255,303	255,303		
12. C. Movable Equipment							
1. Automotive Equipment				\$			
A. Item		Rate	Amount				
Lender							
Address of Lender							
2. Other (Specify)				\$			
A. Item		Rate	Amount				
Lender							
Address of Lender							
B. Item		Rate	Amount				
Lender							
Address of Lender							
12. C. 3. Total Movable Equipment Interest Expense (C1 + 2)				\$			
12. D. Other Interest Expense (Specify)				\$			
13. Total All Interest Expense (12B7 + 12C3 + 12D)				\$ 255,303	255,303		
14. Insurance							
a. Insurance on Property (buildings only)				\$ 106,134	89,267		16,867
b. Insurance on Automobiles				\$ 2,808	2,808		
c. Insurance other than Property (as specified above)							
1. Umbrella (Blanket Coverage)				\$			
2. Fire and Extended Coverage				\$			
3. Other (Specify)				\$			
14d. Total Insurance Expenditures (14a + b + c)				\$ 108,942	92,075		16,867
15. Total All Expenditures (A-13 thru C-14)				\$ 18,639,881	17,318,836		1,321,045

D. Adjustments to Statement of Expenditures

Name of Facility LiveWell Alliance, Inc.			License No. 002-09-33	Report for Year Ended 9/30/2020	Page 28	of 37	
Item No.	Page No.	Line No.	Item Description	Total Amount of Decrease	CCNH	RHNS	Other
Page 10 - Salaries and Wages							
1.			Outpatient Service Costs	\$			
2.			Salaries not related to Resident Care	\$			
3.			Occupational Therapy	\$			
4.			Other - See attached Schedule	\$ 278,333	278,333		
Page 13 - Professional Fees							
5.			Resident Care Physicians **	\$			
6.			Occupational Therapy	\$			
7.			Other - See attached Schedule	\$			
Pages 15 & 16 - Administrative and General							
8.			Discriminatory Benefits	\$			
9.	15	1c	Bad Debts	\$ 18,313	18,313		
10.			Accounting	\$			
10a.			Legal	\$ 5,014	5,014		
11.			Telephone	\$			
12.			Cellular Telephone	\$			
13.			Life insurance premiums on the life of Owners, Partners, Operators	\$			
14.			Gifts, flowers and coffee shops	\$			
15.			Education expenditures to colleges or universities for tuition and related costs for owners and employees	\$			
16.			Travel for purposes of attending conferences or seminars outside the continental U.S. Other out-of-state travel in excess of one representative	\$			
17.			Automobile Expense (e.g. personal use)	\$			
18.	16	m2/3	Unallowable Advertising *	\$ 354	354		
19.			Income Tax / Corporate Business Tax	\$			
20.			Fund Raising / Contributions	\$			
21.			Unallowable Management Fees	\$			
22.			Barber and Beauty	\$			
23.			Other - See attached Schedule	\$ 124,475	124,475		
Page 18 - Dietary Expenditures							
24.			Meals to employees, guests and others who are not residents	\$			
Page 19 - Laundry Expenditures							
25.			Laundry services to employees, guests and others who are not residents	\$			
Page 20 - Housekeeping Expenditures							
26.			Housekeeping services to employees, guests and others who are not residents	\$			
Subtotal (Items 1 - 26)				\$ 426,489	426,489		

* All except "Help Wanted".

(Carry Subtotal forward to next page)

** Physicians who provide services to Title 19 residents are required to bill the Department of Social Services directly for each individual resident.

Schedule of Other Salaries Adjustment

Page Ref	Line Ref	Description	CCNH	RHNS	Other
10	A12m	Community Service Wages	\$ 141,300		
10	A12o	Adult Day Health Salaries	137,033		
Total Other Salaries Adjustment			\$ 278,333	\$ -	\$ -

Schedule of Fees Adjustments

Page Ref	Line Ref	Description	CCNH	RHNS	Other
Total Other Fees Adjustments			\$ -	\$ -	\$ -

Schedule of Other A&G Adjustments

Page Ref	Line Ref	Description	CCNH	RHNS	Other
16	M8a	Dues to Chamber of Commerce	\$ 407		
15	Var	Community Service Fringe Benefits (See Attached)	36,920		
16	Var	Community Service Expenses (See Attached)	25,383		
16	Var	729 Farmington Ave Expenses (See Attached)	3,579		
15	Var	Adult Day Health Benefits	35,629		
16	m13	Nursing Admin Licenses	1,770		
16	m13	ADC Supplies	6,700		
16	m13	Grant Expense	203		
16	m13	Flowers	2,450		
16	m13	Donations	6,968		
16	m13	Fines & Penalties	36		
16	m13	Non Allowable Professional Fees	3,437		
16	m13	Greeting Cards	993		
Total Other A&G Adjustments			\$ 124,475	\$ -	\$ -

D. Adjustments to Statement of Expenditures (cont'd)

Name of Facility				License No.	Report for Year Ended	Page	of
LiveWell Alliance, Inc.				002-09-33	9/30/2020	29	37
Item No.	Page No.	Line No.	Item Description	Total Amount of Decrease	CCNH	RHNS	Other
Subtotals Brought Forward				\$ 426,489	426,489		
Page 20 - Resident Care Supplies***							
27.	20	5a2	Prescription Drugs	\$ 43,699	43,699		
28.	20	5d	Ambulance/Limousine	\$			
29.	20	5f	X-rays, etc	\$			
30.	20	5h	Laboratory	\$			
31.			Medical Supplies	\$			
32.	20	5e2	Oxygen (non emergency)	\$ 3,395	3,395		
33.			Occupational Therapy	\$			
34.			Other - See Attached Schedule	\$ 819	819		
Page 22 - Maintenance and Property							
35.			Excess Movable Equipment Depreciation See Attached Schedule	\$			
36.			Depreciation on Unallowable Motor Vehicles	\$			
37.	22	10c	Unallowable Property and Real Estate Taxes	\$ 15,359	15,359		
38.			Rental of Building Space or Rooms	\$			
39.			Other - See Attached Schedule	\$ 97,439	97,439		
Page 27 - Insurance							
40.			Mortgage Insurance	\$			
41.			Property Insurance	\$			
Other - Miscellaneous							
42.			Other - Indirect	\$			
43.			Interest Income on Account Rec.	\$			
44.			Other - Miscellaneous Administrative	\$ 39,113	39,113		
45.			Management Fees Direct	\$			
46.			Management Fees Indirect	\$			
47.			Other - Direct	\$			
Not For Profit Providers Only							
48.			Building/Non Movable Eq. Depreciation Unallowable Building Interest - See Attached Schedule	\$ 78,225	78,225		
49. Total Amount of Decrease (Items 1 - 48)				\$ 704,538	704,538		

*** Items billed directly to Department of Social Services and/or Health Services in CT, or other states, Medicare, and private-pay residents. Identify separately by category as indicated on Page 20.

Schedule of Other Ancillary Costs

Page Ref	Line Ref	Description	CCNH	RHNS	Other
20	5i	Cable Television Expense (See Attached)	\$ 657		
22	Various	729 Farmington Ave Expenses (See Attached)	162		
Total Other Ancillary Costs			\$ 819	\$ -	\$ -

Schedule of Excess Movable Equipment Depreciation

Page Ref	Line Ref	Description	CCNH	RHNS	Other
Total Excess Movable Equipment Depreciation			\$ -	\$ -	\$ -

Schedule of Other Property Adjustments

Page Ref	Line Ref	Description	CCNH	RHNS	Other
22	Var	729 Farmington Ave Expenses (See Attached)	\$ 50,668		
22	8b	Deferred Financing and Capitalized Interest	46,771		
Total Other Property Adjustments			\$ 97,439	\$ -	\$ -

Page Ref	Line Ref	Description	CCNH	RHNS	Other
Total Other Adjustments			\$ -	\$ -	\$ -

Schedule of Other - Miscellaneous Administrative Adjustments

Page Ref	Line Ref	Description	CCNH	RHNS	Other
30	IV 8	Consulting Income (Disallowed)	\$ 4,186		
30	IV 8	Misc. Income (Disallowed)	29,926		
30	IV 8	Discounts Earned (Disallowed)	5,001		
Total Other Adjustments			\$ 39,113	\$ -	\$ -

Schedule of Other - Direct Adjustments

Page Ref	Line Ref	Description	CCNH	RHNS	Other
Total Other Adjustments			\$ -	\$ -	\$ -

Schedule of Unallowable Building Interest

Page Ref	Line Ref	Description	CCNH	RHNS	Other
Total Unallowable Building Interest			\$ 78,225	\$ -	\$ -

LiveWell
Disallowance Schedule for Cable TV
9/30/2020

Total Cable TV Expense	<u>Amount</u> 4,257 TB Linked
------------------------	--

Monthly Allowable amount	\$ 300
Months in Cost Report Year	<u>12</u>
Total Allowable Cost	\$ 3,600

Disallowed Cable TV	<u><u>\$ 657</u></u>
----------------------------	----------------------

Allocation Between Levels of Care

	Percent	Amount
SNF	100%	\$ 657
Assisted Living	0%	\$ -

LiveWell
 729 Farmington Avenue Disallowance
 9/30/2020

Note: Included in the trial balance are expenses associated with a separate location where a home service agency is run. Therefore, this work paper will identify the accounts associated with this property and self disallow the expenses accordingly.

<u>Account Number</u>	<u>Account Name</u>	<u>Dollar Amount</u>	<u>Disallowance Reference</u>		<u>SNF PORTION</u>
			<u>Page</u>	<u>Line</u>	
680500	Telephone	910	28	23	841
680510	Oil	5,947	29	39	5,026
680520	Electricity	1,995	29	39	1,686
680530	Water & Sewer	514	29	39	434
680531	Property Taxes	18,173	29	37	15,359
680540	ARCOC Trash Removal	0	29	39	-
680550	ARCOC Service Contracts	0	29	39	-
680551	Cable	175	29	34	162
680660	Building Repair & Maintenance	1,500	29	39	1,268
680681	Internet	3,239	28	23	2,738
680690	Grounds Landscaping	14,462	29	39	12,223
680730	ARCOC Repairs & Maintenance	0	29	39	-
680850	Depreciation Expense	35,532	29	39	30,031
680852	Professional Fees - 729 Farmington	0	28	23	-
680900	Supplies	0	28	23	-
	Total	82,447			69,768
Summary					
		3,579	28	23	
		162	29	34	
		15,359	29	37	
		50,668	29	39	
	Total	69,768			

LiveWell
Community Services Disallowance
9/30/2020

Note: Included in the trial balance are expenses associated with community services which is not reimbursed through the Medicaid SNF program. Therefore, this work paper will identify the accounts associated with these services and self disallow the expenses accordingly.

<u>Account Number</u>	<u>Account Name</u>	<u>Dollar Amount</u>	<u>Disallowance Reference</u>		<u>SNF PORTION</u>
			<u>Page</u>	<u>Line</u>	
650100	Wages - Community Services	141,300	28	4	141,300
Plus Fringes		36,920	28	23	36,920
650510	Advertisement	-	Already Disallowed		-
650600	Supplies	2,902	28	23	2,683
650610	Computer Software	8,276	28	23	7,650
650810	Dues & Subscriptions	2,868	N/A		
650820	Travel & Seminars	5,057	28	23	5,057
650821	Travel - Meals	285	28	23	263
650822	Business Meals	2,381	28	23	2,201
650823	Travel - Transportation	3,632	28	23	3,357
650830	Education	825	28	23	825
650840	Mileage Reimbursement	1,597	28	23	1,476
650900	Travel - Lodging	143	28	23	132
650901	Grant Expenses	-	28	23	-
650902	Community Events	1,800	28	23	1,664
650903	Dementia Friends Southington Grant	80	28	23	74
	Total	208,066			
Summary		141,300	28	4	
		62,302	28	23	
Total		203,602			

F. Statement of Revenue

Name of Facility LiveWell Alliance, Inc.	License No. 002-09-33	Report for Year Ended 9/30/2020			Page 30	of 37
Item	Total	CCNH	RHNS	Other		
I. Resident Room, Board & Routine Care Revenue						
1. a. Medicaid Residents (<i>CT only</i>)	\$ 7,114,267	7,114,267				
b. Medicaid Room and Board Contractual Allowance **	\$					
2. a. Medicaid (<i>All other states</i>)	\$					
b. Other States Room and Board Contractual Allowance **	\$					
3. a. Medicare Residents (<i>all inclusive</i>)	\$ 320,471	320,471				
b. Medicare Room and Board Contractual Allowance **	\$					
4. a. Private-Pay Residents and Other	\$ 8,664,537	8,664,537				
b. Private-Pay Room and Board Contractual Allowance **	\$					
II. Other Resident Revenue						
1. a. Prescription Drugs - Medicare	\$ (1,990)	(1,990)				
b. Prescription Drugs - Medicare Contractual Allowance **	\$					
c. Prescription Drugs - Non-Medicare	\$ 17,691	17,691				
d. Prescription Drugs - Non-Medicare Contractual Allowance **	\$					
2. a. Medical Supplies - Medicare	\$					
b. Medical Supplies - Medicare Contractual Allowance **	\$					
c. Medical Supplies - Non-Medicare	\$					
d. Medical Supplies - Non-Medicare Contractual Allowance **	\$					
3. a. Physical Therapy - Medicare	\$ 172,314	172,314				
b. Physical Therapy - Medicare Contractual Allowance **	\$					
c. Physical Therapy - Non-Medicare	\$ 39,569	39,569				
d. Physical Therapy - Non-Medicare Contractual Allowance **	\$					
4. a. Speech Therapy - Medicare	\$ 47,817	47,817				
b. Speech Therapy - Medicare Contractual Allowance **	\$					
c. Speech Therapy - Non-Medicare	\$ 19,033	19,033				
d. Speech Therapy - Non-Medicare Contractual Allowance **	\$					
5. a. Occupational Therapy - Medicare	\$ 204,370	204,370				
b. Occupational Therapy - Medicare Contractual Allowance **	\$					
c. Occupational Therapy - Non-Medicare	\$ 99,539	99,539				
d. Occupational Therapy - Non-Medicare Contractual Allowance **	\$					
6. a. Other (<i>Specify</i>) - Medicare	\$ (133,858)	(133,858)				
b. Other (<i>Specify</i>) - Non-Medicare	\$ (3,787)	(3,787)				
III. Total Resident Revenue (Section I. thru Section II.)	\$ 16,559,973	16,559,973				
IV. Other Revenue*						
1. Meals sold to guests, employees & others	\$					
2. Rental of rooms to non-residents	\$					
3. Telephone	\$					
4. Rental of Television and Cable Services	\$					
5. Interest Income (<i>Specify</i>)	\$					
6. Private Duty Nurses' Fees	\$					
7. Barber, Coffee, Beauty and Gift shops	\$					
8. Other (<i>Specify</i>)	\$ 3,213,283	1,539,609		1,673,674		
V. Total Other Revenue (1 thru 8)	\$ 3,213,283	1,539,609		1,673,674		
VI. Total All Revenue (III +V)	\$ 19,773,256	18,099,582		1,673,674		

* Facility should off-set the appropriate expense on Page 28 or Page 29 of the Cost Report.

** Facility should report all contractual allowances and/or payer discounts.

Schedule of Other Resident Revenue - Medicare

Related Exp

Page Ref	Description	CCNH	RHNS	Other
		-		-
30 II 6a	Medicare A - X-Ray	\$ (3,772)		
30 II 6a	Medicare A - Ambulance	(664)		
30 II 6a	Medicare A - Lab	(6,713)		
30 II 6a	Medicare B - Contractual Adjustment	(24,366)		
30 II 6a	SBA-2% Sequester/Co-Ins/Managed Care	(98,343)		
Total Other Resident Revenue - Medicare		\$ (133,858)	\$ -	\$ -

Schedule of Other Non-Medicare Resident Revenue

Related Exp

Page Ref	Description	CCNH	RHNS	Other
		-		-
30 II 6b	Managed Care - Lab	\$ 200		
30 II 6b	2% Sequester (New)	(3,987)		
Total Other Resident Revenue		\$ (3,787)	\$ -	\$ -

Interest Income

Account

Page Ref	Account	Balance	CCNH	RHNS	Other
			-		-
Total Interest Income			\$ -	\$ -	\$ -

Schedule of Other Revenue

Page Ref	Description	CCNH	RHNS	Other
		-		-
30 IV 8	Adult Daycare Income (Expense Already Disallowed)	\$ 171,442		\$ 13,077
30 IV 8	Barber/Beauty (Expense Already Disallowed)	3,841		293
30 IV 8	Consulting Income (Disallowed)	4,186		319
30 IV 8	Charitable Donations (Expense Already Disallowed)	153,764		11,729
30 IV 8	Misc. Income (Disallowed)	29,926		2,283
30 IV 8	Discounts Earned (Disallowed)	5,001		381
30 IV 8	Interest & Dividend Income (No Associated Expense)	143,274		10,929
30 IV 8	AR Transfer/Suspense (No Associated Expense)	(2)		(0)
30 IV 8	Assisted Living R&B (No Expense Claimed for Reimbursement)			1,634,663
30 IV 8	Non Operating Revenue Change In FV Of Charitable (No Associated Expense)	26,762		
30 IV 8	Change In The Value Of Swap Liability (No Associated Expense)	(324,342)		
30 IV 8	Grant Income (No Associated Expense)	533,751		
30 IV 8	COVID Income	515,154		
30 IV 8	Unrealized Gain/Loss On Investments (No Associated Expense)	(14,294)		
30 IV 8	Realized Gains/losses (No Associated Expense)	291,146		
Total Other Revenue		\$ 1,539,609	\$ -	\$ 1,673,674

G. Balance Sheet

Name of Facility	License No.	Report for Year Ended	Page	of
LiveWell Alliance, Inc.	002-09-33	9/30/2020	31	37
Account			Amount	
Assets				
A. Current Assets				
1. Cash (<i>on hand and in banks</i>)			\$	5,365,835
2. Resident Accounts Receivable (Less Allowance for Bad Debts)			\$	776,434
3. Other Accounts Receivable (Excluding Owners or Related Parties)			\$	
4. Inventories			\$	
5. Prepaid Expenses			\$	69,041
a. Prepaid Expenses	14,962			
b. Prepaid Insurance	49,079			
c. Prepaid Other Expenses	5,000			
d. See Schedule				
6. Interest Receivable			\$	
7. Medicare Final Settlement Receivable			\$	
8. Other Current Assets (<i>itemize</i>)			\$	359,640

See Schedule	359,640			
A-9. Total Current Assets (Lines A1 thru 8)			\$	6,570,950
B. Fixed Assets				
1. Land			\$	1,645,529
2. Land Improvements	*Historical Cost	864,264	\$	28,156
	Accum. Depreciation	836,108		Net
3. Buildings	*Historical Cost	13,889,450	\$	2,012,575
	Accum. Depreciation	11,876,875		Net
4. Leasehold Improvements	*Historical Cost	_____	\$	
	Accum. Depreciation	_____		Net
5. Non-Movable Equipment	*Historical Cost	_____	\$	
	Accum. Depreciation	_____		Net
6. Movable Equipment	*Historical Cost	3,028,019	\$	333,879
	Accum. Depreciation	2,694,140		Net
7. Motor Vehicles	*Historical Cost	94,912	\$	
	Accum. Depreciation	94,912		Net
8. Minor Equipment-Not Depreciable			\$	
9. Other Fixed Assets (<i>itemize</i>)			\$	886,849
F/s vs C/R NBV	181,495			
See Schedule	705,354			
B-10. Total Fixed Assets (Lines B1 thru 9)			\$	4,906,988

* Historical Costs must agree with Historical Cost reported in Schedules on Depreciation and Amortization (Pages 23 and 24).

(Carry Total forward to next page)

Schedule of Prepaid Expenses Page 31 Line A5

Page Ref	Line Ref	Description	
Total Prepaid Expenses			\$ -

Schedule of Other Current Assets (itemized) Page 31 Line A8

Page Ref	Line Ref	Description	
31	A8	A/R - Employee Loans	\$ 10,650
31	A8	Due from Resilient Living, P.C.	185,972
31	A8	A/R - Other	161,207
31	A8	Due from Employees	1,811
Total Other Current Assets (Itemize)			\$ 359,640

Schedule of Other Fixed Assets (Itemize) Page 31 Line B9

Page Ref	Line Ref	Description	
31	B9	Construction in Progress	\$ 705,354
Total Other Fixed Assets (Itemize)			\$ 705,354

Schedule of Other Assets Page 32 Line D7

Page Ref	Line Ref	Description	
32	D7	Deferred Income - Grants	\$ (57,963)
32	D7	Finance, Discount, Issue Expense	157,866
32	D7	Accum Amort - Finance, Discount, Issue Expense	(25,551)
32	D7	Investments	5,160,536
32	D7	Charitable Remainder Unitrust	608,072
Total Other Assets			\$ 5,842,960

Schedule of Notes Payable (Itemize) Page 33 Line A2

Page Ref	Line Ref	Description	
Total Notes Payable			\$ -

Schedule of Other Current Liabilities (Itemize) Page 33 Line A12

Page Ref	Line Ref	Description	
33	A12	Accrued Accounts Payable	\$ (11,143)
33	A12	Accrued Professional Fees	38,545
33	A12	Due to Medicaid	221,499
33	A12	Resident Refunds	(29,638)
33	A12	Resident Trust	65,113
33	A12	Credit Balance - Resident	161,194
33	A12	Deferred Revenue	390,048
33	A12	Swap Liability	524,626
33	A12	Bonds Payable	550,024
Total Other Current Liabilities (Itemize)			\$ 1,910,268

Schedule of Other Long-Term Liabilities (Itemize) Page 34 Line B4

Page Ref	Line Ref	Description	
Total Other Current Liabilities (Itemize)			\$ -

G. Balance Sheet (cont'd)

Name of Facility LiveWell Alliance, Inc.	License No. 002-09-33	Report for Year Ended 9/30/2020	Page 32	of 37
Account			Amount	
Total Brought Forward:			\$	11,477,938
C. Leasehold or like property recorded for Equity Purposes.				
1. Land			\$	
2. Land Improvements		*Historical Cost _____ Accum. Depreciation _____ Net	\$	
3. Buildings		*Historical Cost _____ Accum. Depreciation _____ Net	\$	
4. Non-Movable Equipment		*Historical Cost _____ Accum. Depreciation _____ Net	\$	
5. Movable Equipment		*Historical Cost _____ Accum. Depreciation _____ Net	\$	
6. Motor Vehicles		*Historical Cost _____ Accum. Depreciation _____ Net	\$	
7. Minor Equipment-Not Depreciable			\$	
C-8 Total Leasehold or Like Properties (C1 thru 7)			\$	
D. Investment and Other Assets				
1. Deferred Deposits			\$	
2. Escrow Deposits			\$	
3. Organization Expense		*Historical Cost _____ Accum. Depreciation _____ Net	\$	
4. Goodwill (Purchased Only)			\$	
5. Investments Related to Resident Care <i>(itemize)</i>			\$	

6. Loans to Owners or Related Parties <i>(itemize)</i>			\$	
Name and Address		Amount	Loan Date	
7. Other Assets <i>(itemize)</i>			\$	5,842,960

See Schedule				5,842,960
D-8. Total Investments and Other Assets (Lines D1 thru 7)			\$	5,842,960
D-9. Total All Assets (Lines A9 + B10 + C8 + D8)			\$	17,320,898

* Historical Costs must agree with Historical Cost reported in Schedules on Depreciation and Amortization (Pages 23 and 24).

G. Balance Sheet (cont'd)

Name of Facility		License No.	Report for Year Ended	Page	of
LiveWell Alliance, Inc.		002-09-33	9/30/2020	33	37
Account				Amount	
Liabilities					
A. Current Liabilities					
1. Trade Accounts Payable				\$	371,987
2. Notes Payable (<i>itemize</i>)				\$	

See Schedule					
3. Loans Payable for Equipment (<i>Current portion</i>) (<i>itemize</i>)				\$	
Name of Lender		Purpose	Amount	Date Due	
4. Accrued Payroll (<i>Exclusive of Owners and/or Stockholders only</i>)				\$	1,010,063
5. Accrued Payroll (<i>Owners and/or Stockholders only</i>)				\$	
6. Accrued Payroll Taxes Payable				\$	
7. Medicare Final Settlement Payable				\$	
8. Medicare Current Financing Payable				\$	
9. Mortgage Payable (<i>Current Portion</i>)				\$	
10. Interest Payable (<i>Exclusive of Owner and/or Related Parties</i>)				\$	
11. Accrued Income Taxes*				\$	
12. Other Current Liabilities (<i>itemize</i>)				\$	1,910,268

				See Schedule	1,910,268
A-13. Total Current Liabilities (Lines A1 thru 12)				\$	3,292,318

* Business Income Tax (not that withheld from employees). Attach copy of owner's Federal Income Tax Return.

(Carry Total forward to next page)

G. Balance Sheet (cont'd)

Name of Facility LiveWell Alliance, Inc.		License No. 002-09-33	Report for Year Ended 9/30/2020	Page 34	of 37
Account				Amount	
Total Brought Forward:				3,292,318	
Liabilities (cont'd)					
B. Long-Term Liabilities					
1. Loans Payable-Equipment (<i>itemize</i>)					
\$					
Name of Lender	Purpose	Amount	Date Due		
2. Mortgages Payable				\$	
3. Loans from Owners or Related Parties (<i>itemize</i>)				\$	
Name and Address of Lender	Amount	Loan Date			
4. Other Long-Term Liabilities (<i>itemize</i>)				\$ 12,699,430	
Notes Payable		2,531,300			
Mortgage Payable - Key Bank		9,544,107			
Deferred Income - HHS Stimulus		624,023			
See Schedule					
B-5. Total Long-Term Liabilities (Lines B1 thru 4)				\$ 12,699,430	
C. Total All Liabilities (Lines A-13 + B-5)				\$ 15,991,748	

G. Balance Sheet (cont'd)
Reserves and Net Worth

Name of Facility	License No.	Report for Year Ended	Page	of
LiveWell Alliance, Inc.	002-09-33	9/30/2020	35	37
Account			Amount	
A. Reserves				
1. Reserve for value of leased land			\$	
2. Reserve for depreciation value of leased buildings and appurtenances to be amortized			\$	
3. Reserve for depreciation value of leased personal property (<i>Equity</i>)			\$	
4. Reserve for leasehold real properties on which fair rental value is based			\$	
5. Reserve for funds set aside as donor restricted			\$	
6. Total Reserves			\$	
B. Net Worth				
1. Owner's Capital			\$	
2. Capital Stock			\$	
3. Paid-in Surplus			\$	
4. Treasury Stock			\$	
5. Cumulated Earnings			\$	195,775
6. Gain or Loss for Period			\$	1,133,375
	10/1/2019	thru 9/30/2020		
7. Total Net Worth			\$	1,329,150
C. Total Reserves and Net Worth			\$	1,329,150
D. Total Liabilities, Reserves, and Net Worth			\$	17,320,898

H. Changes in Total Net Worth

Name of Facility LiveWell Alliance, Inc.	License No. 002-09-33	Report for Year Ended 9/30/2020	Page 36	of 37
Account			Amount	
A. Balance at End of Prior Period as shown on Report of 09/30/2019			\$	195,783
B. Total Revenue <i>(From Statement of Revenue Page 30)</i>			\$	19,773,256
C. Total Expenditures <i>(From Statement of Expenditures Page 27)</i>			\$	18,639,881
D. Net Income or Deficit			\$	1,133,375
E. Balance			\$	1,329,158
F. Additions				
1. Additional Capital Contributed <i>(itemize)</i>				
2. Other <i>(itemize)</i> Rounding (8)				
F-3. Total Additions			\$	(8)
G. Deductions				
1. Drawings of Owners/Operators/Partners <i>(Specify)</i>			\$	
Name and Address <i>(No., City, State, Zip)</i>		Title	Amount	
2. Other Withdrawings <i>(Specify)</i>			\$	
Purpose		Amount		
3. Total Deductions			\$	
H. Balance at End of Period			\$	1,329,150

I. Preparer's/Reviewer's Certification

Name of Facility LiveWell Alliance, Inc.	License No. 002-09-33	Report for Year Ended 9/30/2020	Page 37	of 37
<i>Check appropriate category</i>				
<input checked="" type="checkbox"/> Chronic and Convalescent Nursing Home only (CCNH)	<input type="checkbox"/> Rest Home with Nursing Supervision only (RHNS)	<input checked="" type="checkbox"/> Other		
Preparer/Reviewer Certification				
<p>I have prepared and reviewed this report and am familiar with the applicable regulations governing its preparation. I have read the most recent Federal and State issued field audit reports for the Facility and have inquired of appropriate personnel as to the possible inclusion in this report of expenses which are not reimbursable under the applicable regulations. All non-reimbursable expenses of which I am aware (except those expenses known to be automatically removed in the State rate computation system) as a result of reading reports, inquiry or other services performed by me are properly reported as such in this report on Pages 28 and 29 (adjustments to statement of expenditures). Further, the data contained in this report is in agreement with the books and records, as provided to me, by the Facility.</p>				
Signature of Preparer <i>Matthew S Bavalack</i>	Title Principal	Date Signed 02/12/2021		
Printed Name of Preparer Matthew S. Bavalack				
Address Address 555 Long Wharf Drive, New Haven, CT 06511		Phone Number 203-781-9600		
Contacted Person Regarding Additional Information Needed Regarding This Report Adrienne Sanders		Phone Number 860-628-3017		
Contact Email Address Asanders@livewell.org				

ACCOUNTANTS' CONSULTING REPORT

Management is responsible for the accompanying Annual Report of Long-Term Care Facility (the "Cost Report") for LiveWell Alliance, Inc. for the year ended 9/30/2020, included in the accompanying prescribed form. We have prepared the Cost Report in accordance with the American Institute of Certified Public Accountants' Statements on Standards for Consulting Services. The Cost Report was prepared in conformity with regulations prescribed by The State of CT Department of Social Services (DSS) from data provided to us by the management of LiveWell Alliance, Inc. We did not audit or review the Cost Report included in the accompanying prescribed form, nor were we required to perform any procedures to verify the accuracy or completeness of the information provided by management. Accordingly, we do not express an opinion, a conclusion, nor provide any form of assurance on the Cost Report included in the accompanying prescribed form.

Management is responsible for maintaining its records in accordance with accounting principles generally accepted in the United States of America and in accordance with reimbursement regulations set forth by DSS. Management is also responsible for designing, implementing, and maintaining internal control relevant to the preparation and fair presentation of the financial data and supplemental information included in the Cost Report.

This amended report is intended solely for the information and use of the management of LiveWell Alliance, Inc. and DSS and is not intended to be, and should not be, used by anyone other than these specified parties.

MARCUM LLP

New Haven, CT
February 11, 2021

Annual Report of Long-Term Care Facility Cost Year 2020 Checklist

This checklist is not required to be submitted with the Annual Report

Facility Name LiveWell Alliance, Inc.

Complete the following check list. **Provide an explanation for any "No" answers.** Attach additional sheets to explain further, if necessary.

Yes No
 1. Have all related parties been properly disclosed on Pages 4, 11, 12, 14, 17 and 21?
Explanation: _____

Yes No
 2. Are the methods of allocating costs consistent with prior year? If not, explain the reporting change.
Explanation: _____

Yes No
 3. Are costs allocated based on the methods prescribed on Page 5 of the Annual Report? If not, provide the basis of your allocation.
Explanation: _____

Yes No
 4. Do equipment leases listed on Page 6 agree with equipment leases reported on Page 22, Line 6e? If not, state where these costs are included in the Annual Report.
Explanation: _____

Yes No

5. Do accounting and legal fees reported on Page 7 agree with Page 15, Lines 1d and 1e, respectively?

Explanation: _____

Yes No

6. During cost year, did you report all certified bed changes on Page 9? Do the bed change dates agree to the license issued by the Department of Health?

Explanation: _____

Yes No

7. If there has been a change in Administrators, have the dates of employment and applicable hours for each Administrator been reported on Page 12?

Explanation: _____

Yes No

8. Have hours been reported for all expenses claimed on Page 13? Hours must be actual rather than estimated.

Explanation: _____

Yes No

9. Has resident day user fee expense been properly reported on Page 15, Line 1k3?

Explanation: _____

Yes No

10. Have purchased services greater than \$10,000 reported on Pages 16, 18, 19, 20 and 22 been detailed on Page 21?

Explanation: _____

Yes No

11. Have the dietary and laundry questionnaires on Pages 18 and 19 been completed?

Explanation: _____

Yes No

12. Has the personal use portion of automobile expense been disallowed, including, depreciation, lease payments, insurance and taxes?

Explanation: _____

Yes No

13. Does historical cost and accumulated depreciation of all assets reported on Pages 23 and 24 roll forward from the prior cost year?

Explanation: _____

Yes No

14. Does the net book value of all assets reported on Pages 23 and 24 agree with the net book value reported on Pages 31 and 32?

Explanation: _____

Yes No

15. Has asset useful life been reported in accordance with the 2018 edition of the American Hospital Association guidelines?

Explanation: _____

Yes No

16. Have all assets been categorized between movable and fixed in accordance with the 2013 edition of the American Hospital Association guidelines?

Explanation: _____

Yes No

17. Have all contractual allowances been properly reported on Page 30?

Explanation: _____

Yes No

18. Were all discrepancies on the Error Page addressed?

Explanation: _____

Yes No

19. Have Pages 1 and 37 been signed? *Cost reports without a signed Page 1 and 37 will not be accepted.*

Explanation: _____

Yes No

20. Have detailed schedules been provided for all "other" line items, fixed asset and movable equipment additions? *If detail is not provided, appropriate disallowances will be made.*

Explanation: _____

Yes No

21. Have all costs associated with non-nursing home businesses (i.e., Adult Daycare, Meals on Wheels, Outpatient Therapy Services, etc.) been disallowed on Pages 28 and/or 29 of the Annual Report?

Explanation: _____

Yes No

22. Has all required documentation been submitted to the Annual Report review and audit contractor?

Explanation: _____

Client: **LiveWell**
 Engagement: **Medicaid - LiveWell**
 Period Ending: **9/30/2020**
 Trial Balance: **A.01 - TB**

Account	Description	ADJ	JE Ref #	RJE	FINAL	1st PP-FINAL
		9/30/2020			9/30/2020	9/30/2019
100100	Cash - Operating	5,283,343.00			5,283,343.00	2,049,631.00
100200	Cash - Petty	3,206.00			3,206.00	2,397.00
100900	Cash - Resident Trust	79,286.00			79,286.00	60,362.00
110400	A/R - Control (Credits)	161,194.00			161,194.00	123,819.00
110500	A/R - Pending T19 Reserve	(99,497.00)			(99,497.00)	(22,068.00)
111000	A/R - Private	628,271.00			628,271.00	448,263.00
112000	A/R - Medicaid	299,767.00			299,767.00	652,553.00
113000	A/R - Medicare Part A	42,636.00			42,636.00	32,352.00
114000	A/R - Medicare Part B	21,301.00			21,301.00	42,308.00
115000	A/R - Co-Insurance Part A	18,973.00			18,973.00	17,716.00
116000	A/R - Co-Insurance Part B	12,422.00			12,422.00	22,892.00
118000	A/R - Insurance	191,755.00			191,755.00	89,859.00
119000	A/R - Assisted Living	24,788.00			24,788.00	80,945.00
119500	A/R - Adult Daycare	21,403.00			21,403.00	31,725.00
119800	A/R - Dementia Specialist	25,188.00			25,188.00	0.00
120000	A/R - Allowance For Bad Debt	(571,767.00)			(571,767.00)	(640,187.00)
131000	A/R - Employee Loans	10,650.00			10,650.00	6,600.00
133000	Due From Resilient Living, P.C.	185,972.00			185,972.00	160,867.00
139000	A/R - Other	161,207.00			161,207.00	118,299.00
139100	Due From Employees	1,811.00			1,811.00	1,751.00
151000	Prepaid - Expenses	14,962.00			14,962.00	18,783.00
152000	Prepaid - Insurance	49,079.00			49,079.00	24,127.00
155000	Prepaid - Other Expenses	5,000.00			5,000.00	5,000.00
160500	Land	1,645,529.00			1,645,529.00	1,645,529.00
160550	Land Improvements	864,264.00			864,264.00	864,264.00
161000	Building	9,567,134.00			9,567,134.00	9,567,134.00
161150	729 Farmington Avenue	222,436.00			222,436.00	222,436.00
161250	Building Improvements	2,814,212.00			2,108,858.00	2,679,539.00
			RJE - 6	(705,354.00)	(705,354.00)	
161251	Building Improvements - ALSA	1,477,918.00			1,477,918.00	1,477,918.00
161300	Pre-Construction	737,397.00			737,397.00	0.00
161500	Automobile	94,912.00			94,912.00	94,912.00
162000	Furniture Fixture & Equipment	2,318,303.00			2,318,303.00	2,299,092.00
162250	Furniture Fixture & Equipment - ALSA	24,499.00			24,499.00	22,777.00
162500	Computer Hardware	92,351.00			92,351.00	62,903.00
163000	Computer Software & Hardware	588,794.00			588,794.00	547,035.00
163500	Capitalized Interest	1,397,365.00			1,397,365.00	1,397,365.00
165000	Accum. Dep. - Building	(8,419,677.00)			(8,419,677.00)	(8,211,102.00)
165050	Accum. Dep. - Land Improvements	(836,108.00)			(836,108.00)	(825,222.00)
165150	Accum. Depreciation - 729 Farmington Ave.	(153,235.00)			(153,235.00)	(117,703.00)
165250	Accum. Sep. - Building Improvements	(2,269,696.00)			(2,269,696.00)	(2,176,353.00)
165251	Accum. Dep. - Building Improvements - ALSA	(1,171,939.00)			(1,171,939.00)	(1,124,283.00)
165500	Accum. Dep. - Automobile	(94,912.00)			(94,912.00)	(94,912.00)
166000	Accum. Dep. - FF&E	(2,211,566.00)			(2,211,566.00)	(2,180,504.00)
166250	Accum. Dep. - FF&E - ALSA	(14,241.00)			(14,241.00)	(11,008.00)
167000	Accum. Dep. - Computer Software & Hardware	(468,332.00)			(468,332.00)	(399,359.00)
168000	Accum. Amort. - Capitalized Interest	(1,298,420.00)			(1,298,420.00)	(1,251,841.00)
181600	Deferred Income-Grants	(57,963.00)			(57,963.00)	(31,646.00)
181700	Deferred Income - HHS - Stimulus	(624,023.00)			(624,023.00)	0.00
182000	Finance, Discount, Issue Exp	157,866.00			157,866.00	157,866.00
182500	Accum. Amort. - Finance, Discount, Issue Exp	(25,551.00)			(25,551.00)	(16,790.00)
183000	Investments	5,160,536.00			5,160,536.00	4,788,414.00
187000	Charitable Remainder Unitrust	608,072.00			608,072.00	581,310.00
200100	Accounts Payable	(371,987.00)			(371,987.00)	(430,226.00)
200200	Accrued Accounts Payable	11,143.00			11,143.00	(142,423.00)
202000	Accrued Wages	(449,225.00)			(449,225.00)	(333,692.00)
202450	Accrued FICA Tax Payable	(21,990.00)			(21,990.00)	(17,320.00)
202500	Accrued Vac. Sick & Holiday	(168,183.00)			(168,183.00)	(147,053.00)
202550	Accrued Pension	(370,854.00)			(370,854.00)	(312,186.00)
202600	Accrued Professional Fees	(38,545.00)			(38,545.00)	(41,510.00)
203000	Employee Benefits	189.00			189.00	0.00
204000	Due To Medicaid	(221,499.00)			(221,499.00)	(221,981.00)
215100	Resident Refunds	29,638.00			29,638.00	70,024.00
215300	Resident Trust	(65,113.00)			(65,113.00)	(64,814.00)
215400	Credit Balance-Resident	(161,194.00)			(161,194.00)	(123,819.00)
250001	Deferred Revenue	(390,048.00)			(390,048.00)	(497,418.00)
251000	Notes Payable	(2,531,300.00)			(2,531,300.00)	0.00
252000	Swap Liability	(524,626.00)			(524,626.00)	(200,283.00)
253000	Bonds Payable	(550,024.00)			(550,024.00)	(536,028.00)
253001	Mortgage Payable - Key Bank	(9,544,107.00)			(9,544,107.00)	(10,101,257.00)
303000	Net Assets - Unrestricted	7,152,988.00			7,152,988.00	7,152,988.00

Account	Description	ADJ	JE Ref #	RJE	FINAL	1st PP-FINAL
		9/30/2020			9/30/2020	9/30/2019
303501	Net Assets - Temp Restricted	(608,072.00)			(608,072.00)	(581,310.00)
308000	Retained Earnings	(6,740,691.00)			(6,740,691.00)	(6,819,918.00)
400001	Non Operating Revenue Change In FV Of Charitable	(26,762.00)			(26,762.00)	47,536.00
400003	Change In The Value Of Swap Liability	324,342.00			324,342.00	597,306.00
400100	Room And Board - Medicare A	(448,652.00)			(448,652.00)	(383,931.00)
400400	Physical Therapy - Medicare A	(61,384.00)			(61,384.00)	(56,559.00)
400450	Occupational Therapy - Medicare A	(44,220.00)			(44,220.00)	(43,404.00)
400500	Speech Therapy - Medicare A	(5,928.00)			(5,928.00)	(12,102.00)
400700	Medicare A - X-Ray	3,772.00			3,772.00	7,828.00
400750	Medicare A - Ambulance	664.00			664.00	1,996.00
400850	Medicare A - Lab	6,713.00			6,713.00	11,589.00
400900	Medicare A - Contractual Adjustment	128,181.00			128,181.00	181,862.00
410100	Room And Board - Private	(8,660,259.00)			(8,660,259.00)	(8,179,784.00)
410250	Pharmacy - Private	(324.00)			(324.00)	13,579.00
410400	Physical Therapy - Private	2,958.00			2,958.00	25,163.00
410450	Occupational Therapy - Private	(3,569.00)			(3,569.00)	10,435.00
410500	Speech Therapy - Private	(2,096.00)			(2,096.00)	1,521.00
410900	Private - Contractual Adjustment	147,781.00			147,781.00	82,863.00
415400	Physical Therapy - Private Special Care	0.00			0.00	1,025.00
415450	Occupational Therapy - Private Special Care	0.00			0.00	(323.00)
430100	Room And Board - Medicaid	(15,594,834.00)			(15,594,834.00)	(16,359,315.00)
			RJE - 2	(859,528.00)	(16,454,362.00)	(16,359,315.00)
430111	R&B C/A - Medicaid	9,340,095.00			9,340,095.00	8,946,660.00
430250	Pharmacy - Medicaid	(142.00)			(142.00)	13,641.00
430400	Physical Therapy - Medicaid	114.00			114.00	8,877.00
430450	Occupational Therapy - Medicaid	(43,593.00)			(43,593.00)	(82,278.00)
430500	Speech Therapy - Medicaid	523.00			523.00	2,817.00
435400	Physical Therapy - Medicaid Special Care	(153.00)			(153.00)	0.00
435450	Occupational Therapy - Medicaid Special Care	435.00			435.00	0.00
450100	Room And Board - Managed Care	(220,265.00)			(220,265.00)	(259,297.00)
450250	Pharmacy - Managed Care	(17,225.00)			(17,225.00)	(39,934.00)
450400	Physical Therapy - Managed Care	(42,584.00)			(42,584.00)	(44,215.00)
450450	Occupational Therapy - Managed Care	(28,656.00)			(28,656.00)	(3,839.00)
450500	Speech Therapy - Managed Care	(15,989.00)			(15,989.00)	(15,302.00)
450850	Managed Care - Lab	(200.00)			(200.00)	(984.00)
450900	Managed Care - Contractual Adjustment	68,206.00			68,206.00	46,509.00
460400	Physical Therapy - Insurance	96.00			96.00	2,743.00
460500	Speech Therapy - Insurance	266.00			266.00	167.00
470201	Community Services	0.00			0.00	(530.00)
470400	Adult Daycare Income	(184,519.00)			(184,519.00)	(292,602.00)
500250	Pharmacy - Medicare B	2,224.00			2,224.00	0.00
500260	Vaccines - Medicare B	(234.00)			(234.00)	(4,817.00)
500400	Physical Therapy - Medicare B	(94,521.00)			(94,521.00)	(69,115.00)
500450	Occupational Therapy - Medicare B	(160,150.00)			(160,150.00)	(168,286.00)
500500	Speech Therapy - Medicare B	(41,889.00)			(41,889.00)	(43,850.00)
500900	Medicare B - Contractual Adjustment	24,366.00			24,366.00	6,348.00
505400	Physical Therapy - Managed Care B	(16,409.00)			(16,409.00)	(32,097.00)
505450	Occupational Therapy - Managed Care B	(24,156.00)			(24,156.00)	0.00
505500	Speech Therapy - Managed Care B	(1,737.00)			(1,737.00)	0.00
505900	Managed Care B - Contractual Adjustment	0.00			0.00	162.00
595100	Room And Board - Assisted Living	(1,663,010.00)			(1,663,010.00)	(1,740,039.00)
595111	R&B C/A - Assisted Living	760.00			760.00	0.00
595900	Assisted Living - Contractual Adjustment	27,587.00			27,587.00	22,153.00
599010	Barber/Beauty	(4,134.00)			(4,134.00)	(7,149.00)
599035	Consulting Income	(4,505.00)			(4,505.00)	(8,757.00)
599060	Vending Income	0.00			0.00	(155.00)
599070	Charitable Donations	(165,493.00)			(165,493.00)	(56,876.00)
599080	Misc. Income	(32,209.00)			(32,209.00)	(1,853.00)
599081	Grant Income	(533,751.00)			(533,751.00)	(375,972.00)
599082	Picori Grant Revenue	0.00			0.00	(174,681.00)
599083	Scholarship	1,000.00			1,000.00	0.00
599085	COVID Income	(515,154.00)			(515,154.00)	0.00
599090	SBA-2% Sequester/Co-Ins/Managed Care	98,343.00			98,343.00	271,827.00
599091	2% Sequester (New)	3,987.00			3,987.00	0.00
599095	Discounts Earned	(5,382.00)			(5,382.00)	(9,631.00)
599100	Unrealized Gain/Loss On Investments	14,294.00			14,294.00	198,579.00
599101	Realized Gains/losses	(291,146.00)			(291,146.00)	(318,219.00)
599200	Interest & Dividend Income	(154,203.00)			(154,203.00)	(139,180.00)
599999	AR Transfer/Suspense	2.00			2.00	(1,167.00)
610110	Wages - Regular - Humanities	170,626.00			170,626.00	185,567.00
			RJE - 3	215,041.00	385,667.00	185,567.00
610650	Supplies - Humanities	6,969.00		215,041.00	6,969.00	8,196.00
610651	Supplies - OMA	940.00			940.00	2,598.00
610660	Entertainment	22,215.00			22,215.00	38,330.00
610810	Dues & Subscriptions	1,244.00			1,244.00	674.00
610821	Seminars & Conferences	1,643.00			1,643.00	69.00

Account	Description	ADJ	JE Ref #	RJE	FINAL	1st PP-FINAL
		9/30/2020			9/30/2020	9/30/2019
610830	Education	175.00			175.00	0.00
610840	Mileage Reimbursement	0.00			0.00	114.00
610850	Humanities - Retreats/Events	1,702.00			1,702.00	3,336.00
610900	Music & Memory	990.00			990.00	150.00
615100	Wages - Adult Day Center	315,988.00			147,486.00	320,480.00
			RJE - 3	(168,502.00)		
615600	Supplies - Adult Day Center	1,377.00		(168,502.00)	1,377.00	5,210.00
615810	Dues & Subscriptions - Adult Day Center	603.00			603.00	1,018.00
615820	Travel Expense - Adult Day Center	326.00			326.00	0.00
615840	Mileage Reimbursement - Adult Day Center	24.00			24.00	77.00
615900	Entertainment Expense - Adult Day Center	1,280.00			1,280.00	3,114.00
615901	Outtrips & Events	1,483.00			1,483.00	6,548.00
620110	Wages - Regular - Social Services	141,609.00			141,609.00	127,788.00
620650	Supplies	520.00			520.00	2,225.00
620810	Dues & Subscriptions	919.00			919.00	1,120.00
620820	Travel & Seminars	0.00			0.00	8,305.00
620840	Mileage Reimbursement	434.00			434.00	855.00
620850	Purchased Services	0.00			0.00	1,657.00
620900	Other	0.00			0.00	115.00
630050	Wages - Supervisors - Nursing	478,057.00			403,057.00	732,433.00
			RJE - 7	(75,000.00)		
630100	Wages - R.N.	697,722.00			697,722.00	789,114.00
630110	Wages - L.P.N.	735,298.00			735,298.00	606,780.00
630115	Wages - Medical Secretary/Admin	156,388.00			156,388.00	0.00
630120	Wages - Aides -Nursing	3,177,861.00			3,177,861.00	3,066,521.00
630135	Wages - Nursing -Co-Leads	197,384.00			197,384.00	0.00
630330	Agency Aides	170.00			170.00	0.00
630810	Dues & Subscriptions	1,686.00			1,686.00	290.00
630820	Travel & Seminars	0.00			0.00	1,846.00
630830	Education	0.00			0.00	3,787.00
630901	Residential Outtrips & Events	390.00			390.00	231.00
640600	Supplies - ADC	0.00			0.00	14.00
640810	Dues & Subscriptions - ADC	3,315.00			3,315.00	2,750.00
640821	Van Lease	32,157.00			32,157.00	67,255.00
640840	Mileage Reimbursement - ADC	286.00			286.00	186.00
640900	Entertainment Expense - ADC	0.00			0.00	300.00
650100	Wages - Comm Serv - Navigation	141,300.00			141,300.00	559,902.00
650115	Wages - Comm Serv - Counseling	81,311.00			80,694.00	0.00
			RJE - 3	(617.00)		
650120	Wages - Comm Serv - Therapy	173,146.00		(617.00)	136,407.00	0.00
			RJE - 3	(36,739.00)		
650125	Wages - Comm Serv - Admin Support	37,604.00		(36,739.00)	28,421.00	0.00
			RJE - 3	(9,183.00)		
650510	Advertisement	0.00			0.00	7.00
650600	Supplies	2,902.00			2,902.00	4,610.00
650610	Computer Software	8,276.00			8,276.00	5,190.00
650810	Dues & Subscriptions	2,868.00			2,868.00	3,523.00
650815	Licenses	195.00			195.00	605.00
650820	Travel & Seminars	5,057.00			5,057.00	6,266.00
650821	Travel - Meals	285.00			285.00	3,120.00
650822	Business Meals	2,381.00			2,381.00	1,091.00
650823	Travel - Transportation	3,632.00			3,632.00	6,799.00
650830	Education	825.00			825.00	1,659.00
650840	Mileage Reimbursement	1,597.00			1,597.00	1,836.00
650900	Travel - Lodging	143.00			143.00	13,055.00
650902	Community Events	1,800.00			1,800.00	1,469.00
650903	Dementia Friends Southington Grant	80.00			80.00	1,544.00
650905	TWIMC-To Whom It May Concern Expenses	1,069.00			1,069.00	272.00
660100	Wages - R.N.	181,801.00			181,801.00	0.00
660120	Wages - Aides - Asst. Living	366,245.00			366,245.00	364,176.00
660600	Supplies - Asst. Living	1,494.00			1,494.00	1,520.00
660730	Repairs & Maintenance - Asst. Living	841.00			841.00	617.00
660810	Dues & Subscriptions	1,223.00			1,223.00	900.00
660830	Education	0.00			0.00	3,020.00
660900	ALF - Retreats/Events	60.00			60.00	32.00
670100	Wages - DON	119,907.00			119,907.00	173,718.00
670110	Wages - ADON	61,162.00			61,162.00	0.00
670600	Supplies (Non-Medical)	1,808.00			1,808.00	1,068.00
670601	Air Fluid Mattress-rental	9,281.00			9,281.00	4,249.00
670603	OXYGEN-FACILITY	3,395.00			3,395.00	2,635.00
670700	Equipment Rental (Non-Medical)	21.00			21.00	0.00
670719	COVID19 Supplies	207,143.00			207,143.00	0.00
670720	Small Equipment Purchased	0.00			0.00	160.00
670810	Dues And Subscriptions - Nursing Admin	124.00			124.00	258.00
670815	Licenses - Nursing Admin	1,575.00			1,575.00	2,331.00
670825	Medical Staff Fees	18,243.00			18,243.00	25,341.00

Account	Description	ADJ	JE Ref #	RJE	FINAL	1st PP-FINAL
		9/30/2020			9/30/2020	9/30/2019
670826	Medical Director Fees	13,750.00			13,750.00	7,920.00
670830	Education	15.00			15.00	725.00
670900	Other	0.00			0.00	674.00
670901	Resident Supplies	831.00			831.00	138.00
680500	Telephone	910.00			910.00	824.00
680510	Oil	5,947.00			5,947.00	9,895.00
680520	Electricity	1,995.00			1,995.00	1,958.00
680530	Water & Sewer	514.00			514.00	315.00
680531	Property Taxes	18,173.00			18,173.00	17,918.00
680551	Cable	175.00			175.00	152.00
680660	Building Repair & Maintenance	1,500.00			1,500.00	0.00
680681	Internet	3,239.00			3,239.00	3,216.00
680690	Grounds Landscaping	14,462.00			14,462.00	15,997.00
680720	Small Equipment Purchase	0.00			0.00	190.00
680730	Repairs & Maintenance	0.00			0.00	1,116.00
680850	Depreciation Expense	35,532.00			35,532.00	53,747.00
680853	Snow Plowing	3,290.00			3,290.00	4,470.00
680900	Supplies	0.00			0.00	147.00
690100	Wages -Food &Hospitality Directors	178,578.00			178,578.00	0.00
690110	Wages - Regular - F&H - Staff	316,908.00			316,908.00	684,197.00
690115	Wages - Food & Hospitality - Cooks	234,239.00			234,239.00	0.00
690660	Chemicals	1,500.00			1,500.00	3,956.00
690670	Supplies (Non-Food)	44,379.00			44,379.00	45,793.00
690680	Retreat Meals	581.00			581.00	3,082.00
690690	Raw Food	490,228.00			490,228.00	534,763.00
690700	Equipment Rental	0.00			0.00	245.00
690720	Small Equipment Purchase	1,349.00			1,349.00	671.00
690730	Equipment Repair & Maintenance - Dietary	7,859.00			7,859.00	17,623.00
690810	Dues & Subscriptions	0.00			0.00	304.00
690811	Licenses & Fees - Dietary	0.00			0.00	105.00
690830	Education	0.00			0.00	3,485.00
690850	Purchased Services - Knife Sharpening	1,193.00			1,193.00	1,216.00
690861	LiveWell Market - Food	(2,837.00)			(2,837.00)	0.00
690900	Other	51.00			51.00	0.00
700110	Wages - Regular	79,089.00			79,089.00	0.00
700660	Chemicals	1,178.00			1,178.00	226.00
700670	Supplies	0.00			0.00	68.00
700690	Linen	11,844.00			11,844.00	12,812.00
700720	Small Equipment Purchase	1,308.00			1,308.00	0.00
700850	Purchased Services - Laundry	181,216.00			181,216.00	180,510.00
710110	Wages - Regular - Housekeeping	280,077.00			280,077.00	423,235.00
710115	Wages - Regular - Operations	106,584.00			106,584.00	0.00
710501	Medical Waste Removal	3,491.00			3,491.00	736.00
710502	Exterminator Service	4,050.00			4,050.00	4,050.00
710660	Chemicals	2,257.00			2,257.00	700.00
710670	Supplies - Housekeeping	71,041.00			71,041.00	81,077.00
710720	Small Equipment Purchase	100.00			100.00	115.00
710730	Equipment Repair & Maintenance	974.00			974.00	0.00
720100	Wages - Supervisor	91,684.00			91,684.00	0.00
720110	Wages - Regular - Plant & Maint.	132,602.00			132,602.00	221,091.00
720510	Gas	30,927.00			30,927.00	36,219.00
720511	Fuel Oil	414.00			414.00	473.00
720520	Electricity	203,806.00			203,806.00	193,695.00
720530	Water & Sewer	32,840.00			32,840.00	26,017.00
720540	Trash Removal	24,571.00			24,571.00	20,825.00
720550	Service Contracts	6,047.00			6,047.00	4,373.00
720551	Cable TV	4,257.00			4,257.00	4,135.00
720660	Building Repair & Maintenance	14,877.00			14,877.00	24,554.00
720667	Vehicle Repair & Maintenance	803.00			803.00	288.00
720668	Vehicle Repair & Maintenance - Gas	1,196.00			1,196.00	813.00
720670	Supplies - Plant & Maint.	34,737.00			34,737.00	37,168.00
720671	Maintenance Inspections	12,806.00			12,806.00	4,923.00
720690	Grounds Maintenance	959.00			959.00	5,445.00
720695	Grounds Landscaping	1,800.00			1,800.00	850.00
720700	Equipment Rental	6,083.00			6,083.00	5,618.00
720720	Small Equipment Purchase - Plant & Maint.	3,788.00			3,788.00	2,249.00
720730	Repair & Maintenance	14,600.00			14,600.00	12,557.00
720810	Dues & Subscriptions	373.00			373.00	1,317.00
720820	Travel & Seminars	261.00			261.00	71.00
720830	Education	0.00			0.00	450.00
720850	Purchased Services	0.00			0.00	1,785.00
720851	Purchased Services - Groundskeeping	35,860.00			35,860.00	34,350.00
720852	Purchased Services - Indoor Plants	7,077.00			7,077.00	7,288.00
720853	Purchased Services - Snow Plowing	11,900.00			11,900.00	25,860.00
720854	Purchased Services - Elevator Service	10,146.00			10,146.00	10,361.00
720855	Purchased Services - Fire Protection	3,870.00			3,870.00	6,522.00

Account	Description	ADJ	JE Ref #	RJE	FINAL	1st PP-FINAL
		9/30/2020			9/30/2020	9/30/2019
720856	Purchased Services - Security	60,094.00			60,094.00	50,663.00
730100	Wages - Senior Leadership	703,568.00		(478,583.00)	224,985.00	120,834.00
			RJE - 4	(478,583.00)		
730110	Wages - Regular - G&A	0.00		478,583.00	478,583.00	1,058,332.00
			RJE - 4	478,583.00		
730111	Wages - Assistant Administrator	0.00			0.00	129,244.00
730115	Wages - Human Resources	170,871.00			170,871.00	0.00
730120	Wages - Finance	204,386.00			204,386.00	0.00
730121	Wages - Administrative Support	125,575.00			125,575.00	0.00
730131	Wages - Communications & Marketing	266,025.00			266,025.00	0.00
730200	Payroll Taxes	773,864.00			773,864.00	709,047.00
730250	Workers Compensation	289,126.00			289,126.00	339,142.00
730280	Unemployment	38,832.00			38,832.00	26,665.00
730300	Group Insurance	0.00			0.00	(21,828.00)
730301	Health Insurance	1,117,319.00			1,117,319.00	1,161,568.00
730302	Dental Insurance	61,247.00			61,247.00	56,789.00
730303	Life Insurance	16,938.00			16,938.00	44,317.00
730304	Vision Insurance	9,027.00			9,027.00	8,662.00
730305	Disability Insurance	54,154.00			54,154.00	49,135.00
730306	Employee Ancillary Benefits	18,788.00			18,788.00	0.00
730351	Ins - Flexible Spending	50,002.00			50,002.00	66,390.00
730352	Pension Expense	355,167.00			355,167.00	349,000.00
730353	Employee Physicals	8,233.00			8,233.00	15,219.00
730355	Flowers	2,559.00			2,559.00	2,851.00
730400	Uniform Expense - G&A	(355.00)			(355.00)	16,130.00
730430	Legal Fees	19,629.00			19,629.00	35,540.00
730440	Accounting & Auditing Fees	46,473.00			46,473.00	51,409.00
730450	Payroll Processing Fees	64,926.00			64,926.00	66,374.00
730460	Professional Fees	258,199.00			258,199.00	110,122.00
730470	Human Resources - Fees	8,235.00			8,235.00	11,651.00
730510	Advertising	379.00			379.00	1,596.00
730513	Help Wanted Advertising - A&G	31,841.00			31,841.00	17,292.00
730520	Software Maintenance	52,038.00			52,038.00	88,030.00
730521	Computer Consultant	85,652.00			85,652.00	100,480.00
730522	Software/Computer Supplies	24,790.00			24,790.00	32,389.00
730532	Insurance - Liability	105,620.00			105,620.00	113,794.00
730533	Insurance - Automobile	3,322.00			3,322.00	3,380.00
730540	Bad Debt Expense	18,313.00			18,313.00	366,790.00
730550	Depreciation	0.00			0.00	(3.00)
730551	Depreciation Exp. - Land Improvements	10,886.00			10,886.00	10,880.00
730552	Depreciation Exp. - Building	208,575.00			208,575.00	206,215.00
730553	Depreciation Exp. - Building Improvements	93,343.00			93,343.00	95,954.00
730554	Depreciation Exp. - Building Improvements - ALSA	47,656.00			47,656.00	49,746.00
730555	Depreciation Exp. - Equipment	31,331.00			31,331.00	40,982.00
730556	Depreciation Exp. - Equipment - ALSA	2,964.00			2,964.00	3,581.00
730557	Depreciation Exp. - Computers	68,973.00			68,973.00	77,370.00
730558	Amort. Exp. - Capitalized Interest	46,579.00			46,579.00	46,579.00
730559	Amort. Exp. - Financing Fees	8,760.00			8,760.00	8,760.00
730580	Taxes - General	79,008.00			79,008.00	77,428.00
730670	Office Supplies	14,523.00			14,523.00	16,076.00
730671	Copy Machine Supplies	2,762.00			2,762.00	2,820.00
730673	Forms & Printing	4,204.00			4,204.00	10,545.00
730680	Telephone & Fax	20,468.00			20,468.00	21,292.00
730681	Telephone - Internet Services	3,300.00			3,300.00	3,795.00
730682	Cellular Phone - Business	11,715.00			11,715.00	14,959.00
730700	Equipment Rental	0.00			0.00	248.00
730701	Equipment Rental - Postage Machine	846.00			846.00	1,612.00
730703	Equipment Rental - Drinking Water	1,689.00			1,689.00	2,098.00
730704	Equipment Rental - Storage Space	9,829.00			9,829.00	8,524.00
730720	Small Equipment Purchase - G&A	0.00			0.00	1,742.00
730730	Repair & Maintenance	0.00			0.00	150.00
730760	Wellness Committee	2,046.00			2,046.00	14,881.00
730810	Dues & Subscriptions - G&A	16,701.00		(488.00)	16,213.00	7,443.00
			RJE - 5	(488.00)		
730811	Books & Publications	800.00			800.00	1,102.00
730820	Seminars & Conferences	6,162.00			6,162.00	39,165.00
730821	Travel - Hotel & Lodging	7,988.00			7,988.00	11,591.00
730822	Travel - Meals	400.00			400.00	1,562.00
730823	Travel - Transportation	777.00			777.00	11,305.00
730824	Travel - Other	0.00			0.00	17.00
730830	Education - G&A	1,786.00			1,786.00	7,715.00
730831	Supplies - Training	523.00			523.00	1,391.00
730840	Mileage Reimbursement - G&A	2,121.00			2,121.00	1,013.00
730850	Purchased Services	0.00			0.00	13.00

Account	Description	ADJ 9/30/2020	JE Ref #	RJE	FINAL 9/30/2020	1st PP-FINAL 9/30/2019
730851	Purchased Services - Shredding	3,680.00			3,680.00	5,010.00
730852	Purchased Services - Dentist	11,946.00			11,946.00	13,300.00
730860	Postage	7,540.00			7,540.00	7,257.00
730870	Licenses	280.00			280.00	595.00
730900	Donations Made	7,500.00			7,500.00	12,491.00
730901	Employee Parties	11,344.00			11,344.00	9,539.00
730902	Office Meals	107.00			107.00	1,003.00
730903	Business Gifts	23.00			23.00	1,411.00
730904	Employee Gifts	17,104.00			17,104.00	17,216.00
730905	Resident Items - Damaged/Lost	3,462.00			3,462.00	9,667.00
730906	Memorial Wall Plaques	0.00			0.00	185.00
730907	Meals - Business Expense	2,110.00			2,110.00	1,860.00
730910	Service Charges - Bank	38,827.00			38,827.00	37,497.00
730915	Interest - Bonds	255,303.00			255,303.00	275,778.00
730920	Fines & Penalties	39.00			39.00	39.00
750355	Decorative Items/Flowers-Hospitality	78.00			78.00	45.00
760460	Professional Fees - PICORI	18,135.00			18,135.00	69,000.00
760600	Supplies (Non-Medical) -PICORI	976.00			976.00	1,903.00
760821	Travel -Meals PICORI	0.00			0.00	70.00
760822	Business Meals - PICORI	2,674.00			2,674.00	339.00
760823	Travel - Transportation - PICORI	1,956.00			1,956.00	1,982.00
760840	Mileage Reimbursement - PICORI	421.00			421.00	84.00
760900	Travel - Lodging -PICORI	2,047.00			2,047.00	672.00
760902	Attendance Fee - PICORI	4,650.00			4,650.00	8,600.00
770460	Professional - ACL Consulting Fees: GP	9,003.00			9,003.00	148,339.00
770600	Supplies -ACL Supplies	1,082.00			1,082.00	4,282.00
770820	Travel & Seminars - ACL Conference Registration	975.00			975.00	1,058.00
770821	Travel - ACL-Conference Travel, Lodging,Meals	322.00			322.00	1,632.00
770822	Business Meals - ACL Grant	0.00			0.00	327.00
770823	ACL- Trainer Travel, Lodging, Meals (Direct Svc)	1,928.00			1,928.00	407.00
770840	Mileage Reimbursement - ACL Grant (DS)	2,788.00			2,788.00	1,138.00
770842	ACL Consulting Fees:(Direct Service)	60,699.00			60,699.00	0.00
770900	Travel - Lodging - ACL Grant	868.00			868.00	422.00
780600	Supplies (Non-Medical) Dementia Friendly South	391.00			391.00	2,074.00
780820	Travel & Seminars -Dementia Friendly South	0.00			0.00	75.00
780840	Mileage Reimbursement - Dementia Friendly South	42.00			42.00	276.00
780901	Grant Expense - Dementia Friendly Southington	139.00			139.00	40.00
790821	Travel - Tufts Grant	49.00			49.00	0.00
790840	Mileage Reimbursement - Tufts Grant	55.00			55.00	0.00
800100	Wages - Therapy	55,878.00			55,878.00	235,663.00
800670	Supplies - PT	0.00			0.00	65.00
800950	Purchased Services - PT	142,758.00			142,758.00	102,505.00
810100	Wages - Occupational Therapist	287,911.00			287,911.00	0.00
810670	Supplies	2,171.00			2,171.00	1,591.00
810810	Dues & Subscriptions	525.00			525.00	615.00
810820	Travel & Seminars	280.00			280.00	967.00
810840	Mileage Reimbursement	36.00			36.00	157.00
810950	Purchased Services - OT	0.00			0.00	67,673.00
820100	Wages - Speech Therapist	44,218.00			44,218.00	0.00
820950	Purchased Services - ST	0.00			0.00	14,742.00
840100	Wages - Institute	214,697.00			214,697.00	0.00
850660	Drugs - Medicare	21,681.00			21,681.00	43,057.00
850661	Drugs - Medicaid	5,965.00			5,965.00	6,094.00
850662	Drugs - Managed Care	16,053.00			16,053.00	31,492.00
850690	Drugs - House Acct.	19,437.00			19,437.00	45,279.00
850691	Drugs - Assisted Living	1,430.00			1,430.00	1,830.00
860690	Non-Billable Medicare Distinct	349,789.00			349,789.00	373,807.00
Marcum 104	Chamber Dues	0.00		488.00	488.00	0.00
			RJE - 5	488.00		
Marcum 109	User Fee Expense	0.00		859,528.00	859,528.00	873,329.00
			RJE - 2	859,528.00		
Marcum 110	RN Admin Wages	0.00		75,000.00	75,000.00	73,787.00
			RJE - 7	75,000.00		
Marcum 111	Construction in Progress	0.00		705,354.00	705,354.00	0.00
			RJE - 6	705,354.00		
Total		0.00		0.00	0.00	0.00

Client: **LiveWell**
 Engagement: **Medicaid - LiveWell**
 Period Ending: **9/30/2020**
 Trial Balance: **A.01 - TB**
 Workpaper: **A.02 - TB Combined Detail LS**

Account	Description	FINAL 9/30/2020	1st PP-FINAL 9/30/2019
Group : [10-A]	Salaries and Wages		
Subgroup : [2.34]	Administrator - Accum Costs		
730100	Wages - Senior Leadership	224,985.00	120,834.00
Subtotal [2.34]	Administrator - Accum Costs	224,985.00	120,834.00
Subgroup : [4.19]	Other Administrative Salaries - Accum Costs		
630115	Wages - Medical Secretary/Admin	156,388.00	0.00
700110	Wages - Regular	79,089.00	0.00
730110	Wages - Regular - G&A	478,583.00	1,058,332.00
730111	Wages - Assistant Administrator	0.00	129,244.00
730115	Wages - Human Resources	170,871.00	0.00
730120	Wages - Finance	204,386.00	0.00
730121	Wages - Administrative Support	125,575.00	0.00
730131	Wages - Communications & Marketing	266,025.00	0.00
840100	Wages - Institute	214,697.00	0.00
Subtotal [4.19]	Other Administrative Salaries - Accum Costs	1,695,614.00	1,187,576.00
Subgroup : [5C.5]	Dietary Workers - Meals		
690100	Wages -Food &Hospitality Directors	178,578.00	0.00
690110	Wages - Regular - F&H - Staff	316,908.00	684,197.00
690115	Wages - Food & Hospitality - Cooks	234,239.00	0.00
Subtotal [5C.5]	Dietary Workers - Meals	729,725.00	684,197.00
Subgroup : [6B.2]	Other Housekeeping Workers - Hskp Hours		
710110	Wages - Regular - Housekeeping	280,077.00	423,235.00
Subtotal [6B.2]	Other Housekeeping Workers - Hskp Hours	280,077.00	423,235.00
Subgroup : [7A..2]	Other Maintenance Workers - Maint Hours		
710115	Wages - Regular - Operations	106,584.00	0.00
720100	Wages - Supervisor	91,684.00	0.00
720110	Wages - Regular - Plant & Maint.	132,602.00	221,091.00
Subtotal [7A..2]	Other Maintenance Workers - Maint Hours	330,870.00	221,091.00
Subgroup : [12A.10]	Director of Nurses/Assistant Director - SNF Only		
670100	Wages - DON	119,907.00	173,718.00
670110	Wages - ADON	61,162.00	0.00
Subtotal [12A.10]	Director of Nurses/Assistant Director - SNF Only	181,069.00	173,718.00
Subgroup : [12B1.10]	RNs - Direct Care - Direct		
630050	Wages - Supervisors - Nursing	403,057.00	732,433.00
630100	Wages - R.N.	697,722.00	789,114.00
630135	Wages - Nursing -Co-Leads	197,384.00	0.00
660100	Wages - R.N.	181,801.00	0.00
Subtotal [12B1.10]	RNs - Direct Care - Direct	1,479,964.00	1,521,547.00
Subgroup : [12B2.10]	RNs - Administrative - Direct		
Marcum 110	RN Admin Wages	75,000.00	73,787.00
Subtotal [12B2.10]	RNs - Administrative - Direct	75,000.00	73,787.00
Subgroup : [12C1.10]	LPNs - Direct Care - Direct		

630110	Wages - L.P.N.	735,298.00	606,780.00
Subtotal [12C1.10]	LPNs - Direct Care - Direct	735,298.00	606,780.00
Subgroup : [12D.10] Aides and Attendants - Direct			
630120	Wages - Aides -Nursing	3,177,861.00	3,066,521.00
630330	Agency Aides	170.00	0.00
Subtotal [12D.10]	Aides and Attendants - Direct	3,178,031.00	3,066,521.00
Subgroup : [12D.22] Aides and Attendants - A/L			
660120	Wages - Aides - Asst. Living	366,245.00	364,176.00
Subtotal [12D.22]	Aides and Attendants - A/L	366,245.00	364,176.00
Subgroup : [12E] Physical Therapists - SNF Only			
800100	Wages - Therapy	55,878.00	235,663.00
Subtotal [12E]	Physical Therapists - SNF Only	55,878.00	235,663.00
Subgroup : [12F] Speech Therapists			
820100	Wages - Speech Therapist	44,218.00	0.00
Subtotal [12F]	Speech Therapists	44,218.00	0.00
Subgroup : [12G] Occupational Therapists - SNF Only			
810100	Wages - Occupational Therapist	287,911.00	0.00
Subtotal [12G]	Occupational Therapists - SNF Only	287,911.00	0.00
Subgroup : [12H.10] Recreation Workers - SNF Only			
610110	Wages - Regular - Humanities	385,667.00	185,567.00
Subtotal [12H.10]	Recreation Workers - SNF Only	385,667.00	185,567.00
Subgroup : [12M.33] Social Workers/Case Management - SNF Only			
620110	Wages - Regular - Social Services	141,609.00	127,788.00
650100	Wages - Comm Serv - Navigation	141,300.00	559,902.00
650115	Wages - Comm Serv - Counseling	80,694.00	0.00
650120	Wages - Comm Serv - Therapy	136,407.00	0.00
650125	Wages - Comm Serv - Admin Support	28,421.00	0.00
Subtotal [12M.33]	Social Workers/Case Management - SNF Only	528,431.00	687,690.00
Subgroup : [12O.34] Other - Accum Costs			
615100	Wages - Adult Day Center	147,486.00	320,480.00
Subtotal [12O.34]	Other - Accum Costs	147,486.00	320,480.00
Total [10-A]	Salaries and Wages	10,726,469.00	9,872,862.00
Group : [13-B] Professional Fees			
Subgroup : [2.22] Dentist - SNF Only			
730852	Purchased Services - Dentist	11,946.00	13,300.00
Subtotal [2.22]	Dentist - SNF Only	11,946.00	13,300.00
Subgroup : [5A.07] PT - Resident Care - SNF Only			
800950	Purchased Services - PT	142,758.00	102,505.00
Subtotal [5A.07]	PT - Resident Care - SNF Only	142,758.00	102,505.00
Subgroup : [8A.10] Medical Director - SNF Only			
670826	Medical Director Fees	13,750.00	7,920.00
Subtotal [8A.10]	Medical Director - SNF Only	13,750.00	7,920.00
Subgroup : [8E] Other - SNF Only			
670825	Medical Staff Fees	18,243.00	25,341.00
Subtotal [8E]	Other - SNF Only	18,243.00	25,341.00

Subgroup : [9A.08]	ST - Resident Care - SNF Only		
820950	Purchased Services - ST	0.00	14,742.00
Subtotal [9A.08]	ST - Resident Care - SNF Only	0.00	14,742.00
Subgroup : [10B.10]	OT - Resident Care - SNF Only		
810950	Purchased Services - OT	0.00	67,673.00
Subtotal [10B.10]	OT - Resident Care - SNF Only	0.00	67,673.00
Total [13-B]	Professional Fees	186,697.00	231,481.00
Group : [15]	Expenditures Other than Salaries		
Subgroup : [1A1.15]	Workmen's Compensation - Salary %		
730250	Workers Compensation	289,126.00	339,142.00
Subtotal [1A1.15]	Workmen's Compensation - Salary %	289,126.00	339,142.00
Subgroup : [1A2.15]	Disability Insurance - Salary %		
730305	Disability Insurance	54,154.00	49,135.00
Subtotal [1A2.15]	Disability Insurance - Salary %	54,154.00	49,135.00
Subgroup : [1A3.15]	Unemployment Insurance - SNF Only		
730280	Unemployment	38,832.00	26,665.00
Subtotal [1A3.15]	Unemployment Insurance - SNF Only	38,832.00	26,665.00
Subgroup : [1A4.15]	Social Security (FICA) - Salary %		
730200	Payroll Taxes	773,864.00	709,047.00
Subtotal [1A4.15]	Social Security (FICA) - Salary %	773,864.00	709,047.00
Subgroup : [1A5.15]	Health Insurance - Salary %		
730300	Group Insurance	0.00	(21,828.00)
730301	Health Insurance	1,117,319.00	1,161,568.00
730302	Dental Insurance	61,247.00	56,789.00
730304	Vision Insurance	9,027.00	8,662.00
730351	Ins - Flexible Spending	50,002.00	66,390.00
Subtotal [1A5.15]	Health Insurance - Salary %	1,237,595.00	1,271,581.00
Subgroup : [1A6.15]	Life Insurance - Salary %		
730303	Life Insurance	16,938.00	44,317.00
Subtotal [1A6.15]	Life Insurance - Salary %	16,938.00	44,317.00
Subgroup : [1A7.15]	Pensions - Salary %		
730352	Pension Expense	355,167.00	349,000.00
Subtotal [1A7.15]	Pensions - Salary %	355,167.00	349,000.00
Subgroup : [1A8.15]	Uniform Allowance - Salary %		
730400	Uniform Expense - G&A	(355.00)	16,130.00
Subtotal [1A8.15]	Uniform Allowance - Salary %	(355.00)	16,130.00
Subgroup : [1A9.15]	Other - Salary %		
730306	Employee Ancillary Benefits	18,788.00	0.00
730353	Employee Physicals	8,233.00	15,219.00
730470	Human Resources - Fees	8,235.00	11,651.00
730760	Wellness Committee	2,046.00	14,881.00
Subtotal [1A9.15]	Other - Salary %	37,302.00	41,751.00
Subgroup : [1C.42]	Bad Debts - SNF Only		
730540	Bad Debt Expense	18,313.00	366,790.00
Subtotal [1C.42]	Bad Debts - SNF Only	18,313.00	366,790.00

Subgroup : [1D.42]	Accounting and Auditing - Accum Costs		
730440	Accounting & Auditing Fees	46,473.00	51,409.00
Subtotal [1D.42]	Accounting and Auditing - Accum Costs	46,473.00	51,409.00
Subgroup : [1E.42]	Legal - Accum Costs		
730430	Legal Fees	19,629.00	35,540.00
Subtotal [1E.42]	Legal - Accum Costs	19,629.00	35,540.00
Subgroup : [1G.10]	Office Supplies - SNF Only		
730670	Office Supplies	14,523.00	16,076.00
730673	Forms & Printing	4,204.00	10,545.00
Subtotal [1G.10]	Office Supplies - SNF Only	18,727.00	26,621.00
Subgroup : [1G.42]	Office Supplies - Accum Costs		
620650	Supplies	520.00	2,225.00
620900	Other	0.00	115.00
650610	Computer Software	8,276.00	5,190.00
680900	Supplies	0.00	147.00
690900	Other	51.00	0.00
700670	Supplies	0.00	68.00
730671	Copy Machine Supplies	2,762.00	2,820.00
730906	Memorial Wall Plaques	0.00	185.00
810670	Supplies	2,171.00	1,591.00
Subtotal [1G.42]	Office Supplies - Accum Costs	13,780.00	12,341.00
Subgroup : [1H1.42]	Telephone and Telegraph - Accum Costs		
680500	Telephone	910.00	824.00
680681	Internet	3,239.00	3,216.00
730680	Telephone & Fax	20,468.00	21,292.00
730681	Telephone - Internet Services	3,300.00	3,795.00
Subtotal [1H1.42]	Telephone and Telegraph - Accum Costs	27,917.00	29,127.00
Subgroup : [1H2.30]	Cellular Phones and Beepers - Accum Costs		
730682	Cellular Phone - Business	11,715.00	14,959.00
Subtotal [1H2.30]	Cellular Phones and Beepers - Accum Costs	11,715.00	14,959.00
Subgroup : [1K3.03]	Resident Day User Fee - SNF Only		
Marcum 109	User Fee Expense	859,528.00	873,329.00
Subtotal [1K3.03]	Resident Day User Fee - SNF Only	859,528.00	873,329.00
Total [15]	Expenditures Other than Salaries	3,818,705.00	4,256,884.00
Group : [16]	Expenditures Other than Salaries (cont'd) - Admin. and General		
Subgroup : [1.10]	Resident Travel and Entertainment - Accum Costs		
610850	Humanities - Retreats/Events	1,702.00	3,336.00
615901	Outtrips & Events	1,483.00	6,548.00
630901	Residential Outtrips & Events	390.00	231.00
650902	Community Events	1,800.00	1,469.00
660900	ALF - Retreats/Events	60.00	32.00
Subtotal [1.10]	Resident Travel and Entertainment - Accum Costs	5,435.00	11,616.00
Subgroup : [2]	Holiday Parties for Staff - Accum Costs		
730901	Employee Parties	11,344.00	9,539.00
730902	Office Meals	107.00	1,003.00
Subtotal [2]	Holiday Parties for Staff - Accum Costs	11,451.00	10,542.00
Subgroup : [3]	Gifts to Staff and Residents - Accum Costs		

730903	Business Gifts	23.00	1,411.00
730904	Employee Gifts	17,104.00	17,216.00
Subtotal [3]	Gifts to Staff and Residents - Accum Costs	17,127.00	18,627.00

Subgroup : [4.42]	Employee Travel - Accum Costs		
610840	Mileage Reimbursement	0.00	114.00
620840	Mileage Reimbursement	434.00	855.00
650823	Travel - Transportation	3,632.00	6,799.00
650840	Mileage Reimbursement	1,597.00	1,836.00
650900	Travel - Lodging	143.00	13,055.00
730821	Travel - Hotel & Lodging	7,988.00	11,591.00
730823	Travel - Transportation	777.00	11,305.00
730840	Mileage Reimbursement - G&A	2,121.00	1,013.00
760821	Travel -Meals PICORI	0.00	70.00
760822	Business Meals - PICORI	2,674.00	339.00
760823	Travel - Transportation - PICORI	1,956.00	1,982.00
760840	Mileage Reimbursement - PICORI	421.00	84.00
760900	Travel - Lodging -PICORI	2,047.00	672.00
770820	Travel & Seminars - ACL Conference Registration	975.00	1,058.00
770821	Travel - ACL-Conference Travel, Lodging,Meals	322.00	1,632.00
770822	Business Meals - ACL Grant	0.00	327.00
770823	ACL- Trainer Travel, Lodging, Meals (Direct Svc)	1,928.00	407.00
770840	Mileage Reimbursement - ACL Grant (DS)	2,788.00	1,138.00
770900	Travel - Lodging - ACL Grant	868.00	422.00
780820	Travel & Seminars -Dementia Friendly South	0.00	75.00
780840	Mileage Reimbursement - Demential Friendly South	42.00	276.00
790821	Travel - Tufts Grant	49.00	0.00
790840	Mileage Reimbursement - Tufts Grant	55.00	0.00
810820	Travel & Seminars	280.00	967.00
810840	Mileage Reimbursement	36.00	157.00
Subtotal [4.42]	Employee Travel - Accum Costs	31,133.00	56,174.00

Subgroup : [5.10]	Education Expense - SNF Only		
610821	Seminars & Conferences	1,643.00	69.00
630820	Travel & Seminars	0.00	1,846.00
630830	Education	0.00	3,787.00
650820	Travel & Seminars	5,057.00	6,266.00
650830	Education	825.00	1,659.00
660830	Education	0.00	3,020.00
670830	Education	15.00	725.00
720820	Travel & Seminars	261.00	71.00
730820	Seminars & Conferences	6,162.00	39,165.00
730830	Education - G&A	1,786.00	7,715.00
Subtotal [5.10]	Education Expense - SNF Only	15,749.00	64,323.00

Subgroup : [5.34]	Education Expense - Accum Costs		
599083	Scholarship	1,000.00	0.00
610830	Education	175.00	0.00
620820	Travel & Seminars	0.00	8,305.00
720830	Education	0.00	450.00
760902	Attendance Fee - PICORI	4,650.00	8,600.00
Subtotal [5.34]	Education Expense - Accum Costs	5,825.00	17,355.00

Subgroup : [6.10]	Automobile Expense - SNF		
720668	Vehicle Repair & Maintenance - Gas	1,196.00	813.00
Subtotal [6.10]	Automobile Expense - SNF	1,196.00	813.00

Subgroup : [6.25] Automobile Expense - Accum Costs

640821	Van Lease	32,157.00	67,255.00
Subtotal [6.25]	Automobile Expense - Accum Costs	32,157.00	67,255.00
Subgroup : [7] Other - Accum Costs			
650821	Travel - Meals	285.00	3,120.00
650822	Business Meals	2,381.00	1,091.00
730822	Travel - Meals	400.00	1,562.00
730824	Travel - Other	0.00	17.00
730907	Meals - Business Expense	2,110.00	1,860.00
Subtotal [7]	Other - Accum Costs	5,176.00	7,650.00
Subgroup : [M1.15] Advertising Help Wanted - Accum Costs			
730513	Help Wanted Advertising - A&G	31,841.00	17,292.00
Subtotal [M1.15]	Advertising Help Wanted - Accum Costs	31,841.00	17,292.00
Subgroup : [M3.42] Advertising Other - Accum Costs			
650510	Advertisement	0.00	7.00
730510	Advertising	379.00	1,596.00
Subtotal [M3.42]	Advertising Other - Accum Costs	379.00	1,603.00
Subgroup : [M7.42] Postage - Accum Costs			
730860	Postage	7,540.00	7,257.00
Subtotal [M7.42]	Postage - Accum Costs	7,540.00	7,257.00
Subgroup : [M8.34] Dues and Membership Fees to Professional Associations - Accum Costs			
690810	Dues & Subscriptions	0.00	304.00
Subtotal [M8.34]	Dues and Membership Fees to Professional Associations - Accum Costs	0.00	304.00
Subgroup : [M8A] Dues to Chamber of Commerce			
Marcum 104	Chamber Dues	488.00	0.00
Subtotal [M8A]	Dues to Chamber of Commerce	488.00	0.00
Subgroup : [M9.42] Subscriptions - Accum Costs			
620810	Dues & Subscriptions	919.00	1,120.00
630810	Dues & Subscriptions	1,686.00	290.00
650810	Dues & Subscriptions	2,868.00	3,523.00
660810	Dues & Subscriptions	1,223.00	900.00
670810	Dues And Subscriptions - Nursing Admin	124.00	258.00
720810	Dues & Subscriptions	373.00	1,317.00
730810	Dues & Subscriptions - G&A	16,213.00	7,443.00
730811	Books & Publications	800.00	1,102.00
810810	Dues & Subscriptions	525.00	615.00
Subtotal [M9.42]	Subscriptions - Accum Costs	24,731.00	16,568.00
Subgroup : [M11.42] Services Provided by Contract - Accum Costs			
730450	Payroll Processing Fees	64,926.00	66,374.00
730520	Software Maintenance	52,038.00	88,030.00
730521	Computer Consultant	85,652.00	100,480.00
730850	Purchased Services	0.00	13.00
730851	Purchased Services - Shredding	3,680.00	5,010.00
760460	Professional Fees - PICORI	18,135.00	69,000.00
770460	Professional - ACL Consulting Fees: GP	9,003.00	148,339.00
770842	ACL Consulting Fees:(Direct Service)	60,699.00	0.00
Subtotal [M11.42]	Services Provided by Contract - Accum Costs	294,133.00	477,246.00
Subgroup : [M13.10] Other - SNF Only			
650815	Licenses	195.00	605.00
670815	Licenses - Nursing Admin	1,575.00	2,331.00

Subtotal [M13.10]	Other - SNF Only	1,770.00	2,936.00
Subgroup : [M13.34]	Other - Accum Costs		
615600	Supplies - Adult Day Center	1,377.00	5,210.00
615810	Dues & Subscriptions - Adult Day Center	603.00	1,018.00
615820	Travel Expense - Adult Day Center	326.00	0.00
615840	Mileage Reimbursement - Adult Day Center	24.00	77.00
615900	Entertainment Expense - Adult Day Center	1,280.00	3,114.00
620850	Purchased Services	0.00	1,657.00
640600	Supplies - ADC	0.00	14.00
640810	Dues & Subscriptions - ADC	3,315.00	2,750.00
640840	Mileage Reimbursement - ADC	286.00	186.00
640900	Entertainment Expense - ADC	0.00	300.00
650903	Dementia Friends Southington Grant	80.00	1,544.00
650905	TWIMC-To Whom It May Concern Expenses	1,069.00	272.00
690811	Licenses & Fees - Dietary	0.00	105.00
730355	Flowers	2,559.00	2,851.00
730460	Professional Fees	258,199.00	110,122.00
730522	Software/Computer Supplies	24,790.00	32,389.00
730700	Equipment Rental	0.00	248.00
730720	Small Equipment Purchase - G&A	0.00	1,742.00
730831	Supplies - Training	523.00	1,391.00
730870	Licenses	280.00	595.00
730900	Donations Made	7,500.00	12,491.00
730910	Service Charges - Bank	38,827.00	37,497.00
730920	Fines & Penalties	39.00	39.00
750355	Decorative Items/Flowers-Hospitality	78.00	45.00
760600	Supplies (Non-Medical) -PICORI	976.00	1,903.00
770600	Supplies -ACL Supplies	1,082.00	4,282.00
780600	Supplies (Non-Medical) Dementia Friendly South	391.00	2,074.00
780901	Grant Expense - Dementia Friendly Southington	139.00	40.00
Subtotal [M13.34]	Other - Accum Costs	343,743.00	223,956.00
Total [16]	Expenditures Other than Salaries (cont'd) - Admin. and General	829,874.00	1,001,517.00
Group : [18]	Dietary Basis for Allocation of Costs		
Subgroup : [2A1.03]	Raw Food - Meals		
690680	Retreat Meals	581.00	3,082.00
690690	Raw Food	490,228.00	534,763.00
690861	LiveWell Market - Food	(2,837.00)	0.00
Subtotal [2A1.03]	Raw Food - Meals	487,972.00	537,845.00
Subgroup : [2A2.03]	Non-Food Supplies - Meals		
690670	Supplies (Non-Food)	44,379.00	45,793.00
Subtotal [2A2.03]	Non-Food Supplies - Meals	44,379.00	45,793.00
Subgroup : [2B.03]	Purchased Services - Meals		
690850	Purchased Services - Knife Sharpening	1,193.00	1,216.00
Subtotal [2B.03]	Purchased Services - Meals	1,193.00	1,216.00
Subgroup : [2D.03]	Other - Meals		
690660	Chemicals	1,500.00	3,956.00
690700	Equipment Rental	0.00	245.00
690720	Small Equipment Purchase	1,349.00	671.00
690730	Equipment Repair & Maintenance - Dietary	7,859.00	17,623.00
690830	Education	0.00	3,485.00
Subtotal [2D.03]	Other - Meals	10,708.00	25,980.00

Total [18]	Dietary Basis for Allocation of Costs	544,252.00	610,834.00
Group : [19]	Laundry-Basis for Allocation of Costs		
Subgroup : [3A1.05]	Beds Linens - LBS of Laundry		
700660	Chemicals	1,178.00	226.00
700690	Linen	11,844.00	12,812.00
Subtotal [3A1.05]	Beds Linens - LBS of Laundry	13,022.00	13,038.00
Subgroup : [3B.05]	Purchased Services - LBS of Laundry		
700850	Purchased Services - Laundry	181,216.00	180,510.00
Subtotal [3B.05]	Purchased Services - LBS of Laundry	181,216.00	180,510.00
Total [19]	Laundry-Basis for Allocation of Costs	194,238.00	193,548.00
Group : [20]	Housekeeping and Resident Care Basis for Allocation of Costs		
Subgroup : [4A1.33]	In-House Care Supplies - Hours Worked		
710660	Chemicals	2,257.00	700.00
710670	Supplies - Housekeeping	71,041.00	81,077.00
Subtotal [4A1.33]	In-House Care Supplies - Hours Worked	73,298.00	81,777.00
Subgroup : [4B.33]	Purchased Services - Hours Worked		
710501	Medical Waste Removal	3,491.00	736.00
720540	Trash Removal	24,571.00	20,825.00
Subtotal [4B.33]	Purchased Services - Hours Worked	28,062.00	21,561.00
Subgroup : [5A.03]	Purchased From - SNF		
850660	Drugs - Medicare	21,681.00	43,057.00
850661	Drugs - Medicaid	5,965.00	6,094.00
850662	Drugs - Managed Care	16,053.00	31,492.00
Subtotal [5A.03]	Purchased From - SNF	43,699.00	80,643.00
Subgroup : [5A2.22]	Purchased from - Non Reimb		
850691	Drugs - Assisted Living	1,430.00	1,830.00
Subtotal [5A2.22]	Purchased from - Non Reimb	1,430.00	1,830.00
Subgroup : [5B.10]	Medicine Cabinet Drugs - SNF Only		
850690	Drugs - House Acct.	19,437.00	45,279.00
Subtotal [5B.10]	Medicine Cabinet Drugs - SNF Only	19,437.00	45,279.00
Subgroup : [5C.10]	Medical and Therapeutic Supplies - SNF Only		
860690	Non-Billable Medicare Distinct	349,789.00	373,807.00
Subtotal [5C.10]	Medical and Therapeutic Supplies - SNF Only	349,789.00	373,807.00
Subgroup : [5E2.10]	Oxygen - Other - SNF		
670603	OXYGEN-FACILITY	3,395.00	2,635.00
Subtotal [5E2.10]	Oxygen - Other - SNF	3,395.00	2,635.00
Subgroup : [5I.10]	Recreation - SNF Only		
610650	Supplies - Humantities	6,969.00	8,196.00
610651	Supplies - OMA	940.00	2,598.00
610660	Entertainment	22,215.00	38,330.00
610810	Dues & Subscriptions	1,244.00	674.00
610900	Music & Memory	990.00	150.00
680551	Cable	175.00	152.00
720551	Cable TV	4,257.00	4,135.00
Subtotal [5I.10]	Recreation - SNF Only	36,790.00	54,235.00
Subgroup : [5J.03]	Other - SNF		

650600	Supplies	2,902.00	4,610.00
670600	Supplies (Non-Medical)	1,808.00	1,068.00
670601	Air Fluid Mattress-rental	9,281.00	4,249.00
670720	Small Equipment Purchased	0.00	160.00
800670	Supplies - PT	0.00	65.00
Subtotal [5J.03]	Other - SNF	13,991.00	10,152.00
Subgroup : [5J.22] Other - A/L			
660600	Supplies - Asst. Living	1,494.00	1,520.00
Subtotal [5J.22]	Other - A/L	1,494.00	1,520.00
Subgroup : [5J.33] Other - Accum Costs			
670719	COVID19 Supplies	207,143.00	0.00
670900	Other	0.00	674.00
670901	Resident Supplies	831.00	138.00
730905	Resident Items - Damaged/Lost	3,462.00	9,667.00
Subtotal [5J.33]	Other - Accum Costs	211,436.00	10,479.00
Total [20]	Housekeeping and Resident Care Basis for Allocation of Costs	782,821.00	683,918.00
Group : [22] Maintenance and Property			
Subgroup : [6A.02] Repairs and Maintenance - Sqft			
680660	Building Repair & Maintenance	1,500.00	0.00
680720	Small Equipment Purchase	0.00	190.00
710720	Small Equipment Purchase	100.00	115.00
710730	Equipment Repair & Maintenance	974.00	0.00
720660	Building Repair & Maintenance	14,877.00	24,554.00
720850	Purchased Services	0.00	1,785.00
730730	Repair & Maintenance	0.00	150.00
Subtotal [6A.02]	Repairs and Maintenance - Sqft	17,451.00	26,794.00
Subgroup : [6A.10] Repairs and Maintenance - SNF Only			
720667	Vehicle Repair & Maintenance	803.00	288.00
720730	Repair & Maintenance	14,600.00	12,557.00
Subtotal [6A.10]	Repairs and Maintenance - SNF Only	15,403.00	12,845.00
Subgroup : [6A.22] Repairs and Maintenance - A/L			
660730	Repairs & Maintenance - Asst. Living	841.00	617.00
Subtotal [6A.22]	Repairs and Maintenance - A/L	841.00	617.00
Subgroup : [6B.33] Heat - Sqft			
680510	Oil	5,947.00	9,895.00
720510	Gas	30,927.00	36,219.00
720511	Fuel Oil	414.00	473.00
Subtotal [6B.33]	Heat - Sqft	37,288.00	46,587.00
Subgroup : [6C.33] Light & Power - Sqft			
680520	Electricity	1,995.00	1,958.00
720520	Electricity	203,806.00	193,695.00
Subtotal [6C.33]	Light & Power - Sqft	205,801.00	195,653.00
Subgroup : [6D.33] Water - Sqft			
680530	Water & Sewer	514.00	315.00
720530	Water & Sewer	32,840.00	26,017.00
Subtotal [6D.33]	Water - Sqft	33,354.00	26,332.00
Subgroup : [6E] Equipment Lease - Sqft			
730701	Equipment Rental - Postage Machine	846.00	1,612.00

730703	Equipment Rental - Drinking Water	1,689.00	2,098.00
Subtotal [6E]	Equipment Lease - Sqft	2,535.00	3,710.00
Subgroup : [6F.10] Other - SNF Only			
720854	Purchased Services - Elevator Service	10,146.00	10,361.00
Subtotal [6F.10]	Other - SNF Only	10,146.00	10,361.00
Subgroup : [6F.02] Other - Sqft			
670700	Equipment Rental (Non-Medical)	21.00	0.00
680690	Grounds Landscaping	14,462.00	15,997.00
680730	Repairs & Maintenance	0.00	1,116.00
680850	Depreciation Expense	35,532.00	53,747.00
680853	Snow Plowing	3,290.00	4,470.00
700720	Small Equipment Purchase	1,308.00	0.00
710502	Exterminator Service	4,050.00	4,050.00
720550	Service Contracts	6,047.00	4,373.00
720670	Supplies - Plant & Maint.	34,737.00	37,168.00
720671	Maintenance Inspections	12,806.00	4,923.00
720690	Grounds Maintenance	959.00	5,445.00
720695	Grounds Landscaping	1,800.00	850.00
720700	Equipment Rental	6,083.00	5,618.00
720720	Small Equipment Purchase - Plant & Maint.	3,788.00	2,249.00
720851	Purchased Services - Groundskeeping	35,860.00	34,350.00
720852	Purchased Services - Indoor Plants	7,077.00	7,288.00
720853	Purchased Services - Snow Plowing	11,900.00	25,860.00
720855	Purchased Services - Fire Protection	3,870.00	6,522.00
720856	Purchased Services - Security	60,094.00	50,663.00
730704	Equipment Rental - Storage Space	9,829.00	8,524.00
Subtotal [6F.02]	Other - Sqft	253,513.00	273,213.00
Subgroup : [7A.33] Land Improvements - Sqft			
730551	Depreciation Exp. - Land Improvements	10,886.00	10,880.00
Subtotal [7A.33]	Land Improvements - Sqft	10,886.00	10,880.00
Subgroup : [7B.10] Building & Building Improvements - SNF Only			
730552	Depreciation Exp. - Building	208,575.00	206,215.00
730553	Depreciation Exp. - Building Improvements	93,343.00	95,954.00
Subtotal [7B.10]	Building & Building Improvements - SNF Only	301,918.00	302,169.00
Subgroup : [7B.22] Building_Building Improvements - A/L			
730554	Depreciation Exp. - Building Improvements - ALSA	47,656.00	49,746.00
Subtotal [7B.22]	Building_Building Improvements - A/L	47,656.00	49,746.00
Subgroup : [7D.10] Movable Equipment - SNF			
730550	Depreciation	0.00	(3.00)
730555	Depreciation Exp. - Equipment	31,331.00	40,982.00
730557	Depreciation Exp. - Computers	68,973.00	77,370.00
Subtotal [7D.10]	Movable Equipment - SNF	100,304.00	118,349.00
Subgroup : [7D.22] Movable Equipment - Non Reimb			
730556	Depreciation Exp. - Equipment - ALSA	2,964.00	3,581.00
Subtotal [7D.22]	Movable Equipment - Non Reimb	2,964.00	3,581.00
Subgroup : [8B.33] Mortgage Expense - Sqft			
730558	Amort. Exp. - Capitalized Interest	46,579.00	46,579.00
730559	Amort. Exp. - Financing Fees	8,760.00	8,760.00
Subtotal [8B.33]	Mortgage Expense - Sqft	55,339.00	55,339.00

Subgroup : [10B]	Real estate taxes paid by lessor - Sqft		
730580	Taxes - General	79,008.00	77,428.00
Subtotal [10B]	Real estate taxes paid by lessor - Sqft	79,008.00	77,428.00
Subgroup : [10C]	Personal property taxes - Sqft		
680531	Property Taxes	18,173.00	17,918.00
Subtotal [10C]	Personal property taxes - Sqft	18,173.00	17,918.00
Total [22]	Maintenance and Property	1,192,580.00	1,231,522.00
Group : [26]	Interest		
Subgroup : [12A1]	First Mortgage - SNF		
730915	Interest - Bonds	255,303.00	275,778.00
Subtotal [12A1]	First Mortgage - SNF	255,303.00	275,778.00
Total [26]	Interest	255,303.00	275,778.00
Group : [27]	Interest and Insurance		
Subgroup : [14A.33]	Insurance on Property - Sqft		
730532	Insurance - Liability	105,620.00	113,794.00
Subtotal [14A.33]	Insurance on Property - Sqft	105,620.00	113,794.00
Subgroup : [14B.33]	Insurance of Automobiles - Sqft		
730533	Insurance - Automobile	3,322.00	3,380.00
Subtotal [14B.33]	Insurance of Automobiles - Sqft	3,322.00	3,380.00
Total [27]	Interest and Insurance	108,942.00	117,174.00
Group : [30]	Statement of Revenue		
Subgroup : [11A.10]	Medicaid R&B SNF Only		
430100	Room And Board - Medicaid	(16,454,362.00)	(16,359,315.00)
430111	R&B C/A - Medicaid	9,340,095.00	8,946,660.00
Subtotal [11A.10]	Medicaid R&B SNF Only	(7,114,267.00)	(7,412,655.00)
Subgroup : [13A.10]	Medicare R&B - SNF Only		
400100	Room And Board - Medicare A	(448,652.00)	(383,931.00)
400900	Medicare A - Contractual Adjustment	128,181.00	181,862.00
Subtotal [13A.10]	Medicare R&B - SNF Only	(320,471.00)	(202,069.00)
Subgroup : [14A.10]	Private Pay R&B - SNF Only		
410100	Room And Board - Private	(8,660,259.00)	(8,179,784.00)
410900	Private - Contractual Adjustment	147,781.00	82,863.00
450100	Room And Board - Managed Care	(220,265.00)	(259,297.00)
450900	Managed Care - Contractual Adjustment	68,206.00	46,509.00
Subtotal [14A.10]	Private Pay R&B - SNF Only	(8,664,537.00)	(8,309,709.00)
Subgroup : [111A.10]	Prescription Drugs Medicare - SNF Only		
500250	Pharmacy - Medicare B	2,224.00	0.00
500260	Vaccines - Medicare B	(234.00)	(4,817.00)
Subtotal [111A.10]	Prescription Drugs Medicare - SNF Only	1,990.00	(4,817.00)
Subgroup : [111C.10]	Prescription Drugs Non-Medicare - SNF Only		
410250	Pharmacy - Private	(324.00)	13,579.00
430250	Pharmacy - Medicaid	(142.00)	13,641.00
450250	Pharmacy - Managed Care	(17,225.00)	(39,934.00)
Subtotal [111C.10]	Prescription Drugs Non-Medicare - SNF Only	(17,691.00)	(12,714.00)
Subgroup : [113A.10]	PT Medicare - SNF Only		

400400	Physical Therapy - Medicare A	(61,384.00)	(56,559.00)
500400	Physical Therapy - Medicare B	(94,521.00)	(69,115.00)
505400	Physical Therapy - Managed Care B	(16,409.00)	(32,097.00)
Subtotal [I13A.10]	PT Medicare - SNF Only	(172,314.00)	(157,771.00)
Subgroup : [I13C.10] PT Non Medicare - SNF Only			
410400	Physical Therapy - Private	2,958.00	25,163.00
415400	Physical Therapy - Private Special Care	0.00	1,025.00
430400	Physical Therapy - Medicaid	114.00	8,877.00
435400	Physical Therapy - Medicaid Special Care	(153.00)	0.00
450400	Physical Therapy - Managed Care	(42,584.00)	(44,215.00)
460400	Physical Therapy - Insurance	96.00	2,743.00
Subtotal [I13C.10]	PT Non Medicare - SNF Only	(39,569.00)	(6,407.00)
Subgroup : [I14A.10] ST Medicare - SNF Only			
400500	Speech Therapy - Medicare A	(5,928.00)	(12,102.00)
500500	Speech Therapy - Medicare B	(41,889.00)	(43,850.00)
Subtotal [I14A.10]	ST Medicare - SNF Only	(47,817.00)	(55,952.00)
Subgroup : [I14C.10] ST Other - SNF Only			
410500	Speech Therapy - Private	(2,096.00)	1,521.00
430500	Speech Therapy - Medicaid	523.00	2,817.00
450500	Speech Therapy - Managed Care	(15,989.00)	(15,302.00)
460500	Speech Therapy - Insurance	266.00	167.00
505500	Speech Therapy - Managed Care B	(1,737.00)	0.00
Subtotal [I14C.10]	ST Other - SNF Only	(19,033.00)	(10,797.00)
Subgroup : [I15A.10] OT Medicare - SNF Only			
400450	Occupational Therapy - Medicare A	(44,220.00)	(43,404.00)
500450	Occupational Therapy - Medicare B	(160,150.00)	(168,286.00)
Subtotal [I15A.10]	OT Medicare - SNF Only	(204,370.00)	(211,690.00)
Subgroup : [I15C.10] OT Non Medicare - SNF Only			
410450	Occupational Therapy - Private	(3,569.00)	10,435.00
415450	Occupational Therapy - Private Special Care	0.00	(323.00)
430450	Occupational Therapy - Medicaid	(43,593.00)	(82,278.00)
435450	Occupational Therapy - Medicaid Special Care	435.00	0.00
450450	Occupational Therapy - Managed Care	(28,656.00)	(3,839.00)
505450	Occupational Therapy - Managed Care B	(24,156.00)	0.00
Subtotal [I15C.10]	OT Non Medicare - SNF Only	(99,539.00)	(76,005.00)
Subgroup : [I16A.10] Other Medicare - SNF Only			
400700	Medicare A - X-Ray	3,772.00	7,828.00
400750	Medicare A - Ambulance	664.00	1,996.00
400850	Medicare A - Lab	6,713.00	11,589.00
500900	Medicare B - Contractual Adjustment	24,366.00	6,348.00
599090	SBA-2% Sequester/Co-Ins/Managed Care	98,343.00	271,827.00
Subtotal [I16A.10]	Other Medicare - SNF Only	133,858.00	299,588.00
Subgroup : [I16B.10] Other Non Medicare - SNF Only			
450850	Managed Care - Lab	(200.00)	(984.00)
505900	Managed Care B - Contractual Adjustment	0.00	162.00
599091	2% Sequester (New)	3,987.00	0.00
Subtotal [I16B.10]	Other Non Medicare - SNF Only	3,787.00	(822.00)
Subgroup : [IV8.42] Other - Accum Costs			
470201	Community Services	0.00	(530.00)
470400	Adult Daycare Income	(184,519.00)	(292,602.00)

599010	Barber/Beauty	(4,134.00)	(7,149.00)
599035	Consulting Income	(4,505.00)	(8,757.00)
599060	Vending Income	0.00	(155.00)
599070	Charitable Donations	(165,493.00)	(56,876.00)
599080	Misc. Income	(32,209.00)	(1,853.00)
599095	Discounts Earned	(5,382.00)	(9,631.00)
599200	Interest & Dividend Income	(154,203.00)	(139,180.00)
599999	AR Transfer/Suspense	2.00	(1,167.00)
Subtotal [IV8.42]	Other - Accum Costs	(550,443.00)	(517,900.00)

Subgroup : [IV8.22]	Other - A/L		
595100	Room And Board - Assisted Living	(1,663,010.00)	(1,740,039.00)
595111	R&B C/A - Assisted Living	760.00	0.00
595900	Assisted Living - Contractual Adjustment	27,587.00	22,153.00
Subtotal [IV8.22]	Other - A/L	(1,634,663.00)	(1,717,886.00)

Subgroup : [IV8.10]	Other - SNF Only		
400001	Non Operating Revenue Change In FV Of Charitable	(26,762.00)	47,536.00
400003	Change In The Value Of Swap Liability	324,342.00	597,306.00
599081	Grant Income	(533,751.00)	(375,972.00)
599082	Picori Grant Revenue	0.00	(174,681.00)
599085	COVID Income	(515,154.00)	0.00
599100	Unrealized Gain/Loss On Investments	14,294.00	198,579.00
599101	Realized Gains/losses	(291,146.00)	(318,219.00)
Subtotal [IV8.10]	Other - SNF Only	(1,028,177.00)	(25,451.00)

Total [30]	Statement of Revenue	(19,773,256.00)	(18,423,057.00)
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Group : [31]	Assets		
Subgroup : [31.01]	Cash		
100100	Cash - Operating	5,283,343.00	2,049,631.00
100200	Cash - Petty	3,206.00	2,397.00
100900	Cash - Resident Trust	79,286.00	60,362.00
Subtotal [31.01]	Cash	5,365,835.00	2,112,390.00

Subgroup : [31.02]	Resident Account Receivable		
110400	A/R -Control (Credits)	161,194.00	123,819.00
110500	A/R - Pending T19 Reserve	(99,497.00)	(22,068.00)
111000	A/R - Private	628,271.00	448,263.00
112000	A/R - Medicaid	299,767.00	652,553.00
113000	A/R - Medicare Part A	42,636.00	32,352.00
114000	A/R - Medicare Part B	21,301.00	42,308.00
115000	A/R - Co-Insurance Part A	18,973.00	17,716.00
116000	A/R - Co-Insurance Part B	12,422.00	22,892.00
118000	A/R - Insurance	191,755.00	89,859.00
119000	A/R - Assisted Living	24,788.00	80,945.00
119500	A/R - Adult Daycare	21,403.00	31,725.00
119800	A/R - Dementia Specialist	25,188.00	0.00
120000	A/R - Allowance For Bad Debt	(571,767.00)	(640,187.00)
Subtotal [31.02]	Resident Account Receivable	776,434.00	880,177.00

Subgroup : [31.04]	Prepays		
151000	Prepaid - Expenses	14,962.00	18,783.00
152000	Prepaid - Insurance	49,079.00	24,127.00
155000	Prepaid - Other Expenses	5,000.00	5,000.00
Subtotal [31.04]	Prepays	69,041.00	47,910.00

Subgroup : [31.05]	Other Current Assets		
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131000	A/R - Employee Loans	10,650.00	6,600.00
133000	Due From Resilient Living, P.C.	185,972.00	160,867.00
139000	A/R - Other	161,207.00	118,299.00
139100	Due From Employees	1,811.00	1,751.00
Subtotal [31.05]	Other Current Assets	359,640.00	287,517.00
Subgroup : [31.06]	Fixed Assets		
160500	Land	1,645,529.00	1,645,529.00
160550	Land Improvements	864,264.00	864,264.00
161000	Building	9,567,134.00	9,567,134.00
161150	729 Farmington Avenue	222,436.00	222,436.00
161250	Building Improvements	2,108,858.00	2,679,539.00
161251	Building Improvements - ALSA	1,477,918.00	1,477,918.00
161300	Pre-Construction	737,397.00	0.00
161500	Automobile	94,912.00	94,912.00
162000	Furniture Fixture & Equipment	2,318,303.00	2,299,092.00
162250	Furniture Fixture & Equipment - ALSA	24,499.00	22,777.00
162500	Computer Hardware	92,351.00	62,903.00
163000	Computer Software & Hardware	588,794.00	547,035.00
163500	Capitalized Interest	1,397,365.00	1,397,365.00
165000	Accum. Dep. - Building	(8,419,677.00)	(8,211,102.00)
165050	Accum. Dep. - Land Improvements	(836,108.00)	(825,222.00)
165150	Accum. Depreciation - 729 Farmington Ave.	(153,235.00)	(117,703.00)
165250	Accum. Sep. - Building Improvements	(2,269,696.00)	(2,176,353.00)
165251	Accum. Dep. - Building Improvements - ALSA	(1,171,939.00)	(1,124,283.00)
165500	Accum. Dep. - Automobile	(94,912.00)	(94,912.00)
166000	Accum. Dep. - FF&E	(2,211,566.00)	(2,180,504.00)
166250	Accum. Dep. - FF&E - ALSA	(14,241.00)	(11,008.00)
167000	Accum. Dep. - Computer Software & Hardware	(468,332.00)	(399,359.00)
168000	Accum. Amort. - Capitalized Interest	(1,298,420.00)	(1,251,841.00)
Marcum 111	Construction in Progress	705,354.00	0.00
Subtotal [31.06]	Fixed Assets	4,906,988.00	4,488,617.00
Subgroup : [31.08]	Other Assets		
181600	Deferred Income-Grants	(57,963.00)	(31,646.00)
182000	Finance, Discount, Issue Exp	157,866.00	157,866.00
182500	Accum. Amort. - Finance, Discount, Issue Exp	(25,551.00)	(16,790.00)
183000	Investments	5,160,536.00	4,788,414.00
187000	Charitable Remainder Unitrust	608,072.00	581,310.00
Subtotal [31.08]	Other Assets	5,842,960.00	5,479,154.00
Total [31]	Assets	17,320,898.00	13,295,765.00
Group : [32]	Liabilities and Equity		
Subgroup : [32.01]	Accounts Payable		
200100	Accounts Payable	(371,987.00)	(430,226.00)
Subtotal [32.01]	Accounts Payable	(371,987.00)	(430,226.00)
Subgroup : [32.02]	Accrued Payroll		
202000	Accrued Wages	(449,225.00)	(333,692.00)
202450	Accrued FICA Tax Payable	(21,990.00)	(17,320.00)
202500	Accrued Vac. Sick & Holiday	(168,183.00)	(147,053.00)
202550	Accrued Pension	(370,854.00)	(312,186.00)
203000	Employee Benefits	189.00	0.00
Subtotal [32.02]	Accrued Payroll	(1,010,063.00)	(810,251.00)
Subgroup : [32.05]	Accrued Expenses		
200200	Accrued Accounts Payable	11,143.00	(142,423.00)

202600	Accrued Professional Fees	(38,545.00)	(41,510.00)
204000	Due To Medicaid	(221,499.00)	(221,981.00)
215100	Resident Refunds	29,638.00	70,024.00
215300	Resident Trust	(65,113.00)	(64,814.00)
215400	Credit Balance-Resident	(161,194.00)	(123,819.00)
250001	Deferred Revenue	(390,048.00)	(497,418.00)
252000	Swap Liability	(524,626.00)	(200,283.00)
253000	Bonds Payable	(550,024.00)	(536,028.00)
Subtotal [32.05]	Accrued Expenses	<u>(1,910,268.00)</u>	<u>(1,758,252.00)</u>
Subgroup : [32.06]	Other Long Term Liabilities		
181700	Deferred Income - HHS - Stimulus	(624,023.00)	0.00
251000	Notes Payable	(2,531,300.00)	0.00
253001	Mortgage Payable - Key Bank	(9,544,107.00)	(10,101,257.00)
Subtotal [32.06]	Other Long Term Liabilities	<u>(12,699,430.00)</u>	<u>(10,101,257.00)</u>
Subgroup : [32.07]	Net Worth		
303000	Net Assets - Unrestricted	7,152,988.00	7,152,988.00
303501	Net Assets - Temp Restricted	(608,072.00)	(581,310.00)
308000	Retained Earnings	(6,740,691.00)	(6,819,918.00)
Subtotal [32.07]	Net Worth	<u>(195,775.00)</u>	<u>(248,240.00)</u>
Total [32]	Liabilities and Equity	<u>(16,187,523.00)</u>	<u>(13,348,226.00)</u>

Client: **LiveWell**
 Engagement: **Medicaid - LiveWell**
 Period Ending: **9/30/2020**
 Trial Balance: **A.01 - TB**
 Workpaper: **H.01 - Combined Journal Entries Report**

Account	Description	W/P Ref	Debit	Credit
Reclassifying Journal Entries				
Reclassifying Journal Entries JE # 2				
To reclass User Fee Expense into correct line of cost report				
		E.02		
Marcum 109	User Fee Expense		859,528.00	
430100	Room And Board - Medicaid			859,528.00
Total			859,528.00	859,528.00
Reclassifying Journal Entries JE # 3				
To reclass recreational SNF salaires into correct line of cost report				
		I.01		
610110	Wages - Regular - Humanities		215,041.00	
615100	Wages - Adult Day Center			168,502.00
650115	Wages - Comm Serv - Counseling			617.00
650120	Wages - Comm Serv - Therapy			36,739.00
650125	Wages - Comm Serv - Admin Support			9,183.00
Total			215,041.00	215,041.00
Reclassifying Journal Entries JE # 4				
To reclass admin salaries into correct line of the cost report				
		I.01		
730110	Wages - Regular - G&A		478,583.00	
730100	Wages - Senior Leadership			478,583.00
Total			478,583.00	478,583.00
Reclassifying Journal Entries JE # 5				
To reclass Dues and Chamber dues to correct line of cost report				
		D.01 - Tab O		
Marcum 104	Chamber Dues		488.00	
730810	Dues & Subscriptions - G&A			488.00
Total			488.00	488.00
Reclassifying Journal Entries JE # 6				
To reclass Construction in progress expenses into correct line of cost report				
		N.01a		
Marcum 111	Construction in Progress		705,354.00	
161250	Building Improvements			705,354.00
Total			705,354.00	705,354.00
Reclassifying Journal Entries JE # 7				
To reclass RN Admin Salaries to correct line of cost report				
		'DW Adrienne		
Marcum 110	RN Admin Wages		75,000.00	
630050	Wages - Supervisors - Nursing			75,000.00
Total			75,000.00	75,000.00
	Total Reclassifying Journal Entries		2,333,994.00	2,333,994.00
	Total All Journal Entries		2,333,994.00	2,333,994.00



Provider Name: LiveWell Alliance, Inc.
Provider Number: 002-09-33
Period Ended: 9/30/20

Name of Workpaper: VHCL CKLST

VEHICLE COMPLIANCE CHECKLIST

PURPOSE: To determine that vehicles comply with the published February 15, 2000 guidelines developed to assist providers in understanding what transportation costs are allowable and how the costs must be documented.

		Yes	No	Support Filed at?	Finding Issued?
1	Are all vehicles registered and insured in the facility's name? <i>Request insurance cards and current vehicle registration.</i>				
2	Are all purchase and lease agreements made in the facility's name?				
3	Were mileage logs obtained for facility vehicles claimed for reimbursement				
4	Were the number of vehicles allowed for reimbursement determined?				
5	Was personal use of the facility vehicles determined?				
6	Has the maximum cost allowed for depreciation purposes or the maximum allowable monthly lease expense been determined?				
7	Were all newly acquired vehicle additions for the cost years specified to supporting invoices and cancelled checks verified?				
8	Were all motor vehicle additions physically inspected?				

Conclusion: