

State of Connecticut



Annual Report of Long-Term Care Facility Cost Year 2022

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 10/1/2021	Report for Year Ending 9/30/2022

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 9/30/2022	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, 2021 and ending September 30, 2022, 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.

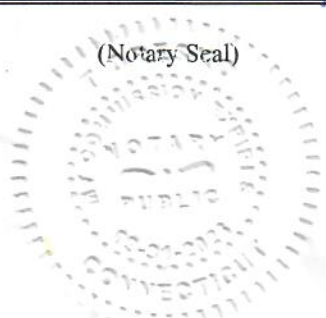
I hereby certify that I have directed the preparation of the attached General Information and Questionnaires, Schedule of Resident Statistics, Statements of Reported Expenditures, Statements of Revenues and the related Balance Sheet of this Facility in accordance with the Reporting Requirements of the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

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 review

Signed (Administrator) 		Date 2/13/23	Signed (Owner)		Date
Printed Name (Administrator) Maley Hunt			Printed Name (Owner)		
Subscribed and Sworn to before me: T. Dresko	State of Connecticut	Date 2/13/2023	Signed (Notary Public) 		Comm. Expires 3/31/2023
Address of Notary Public 1261 S. Main St., Plantsville, CT 06479					

(Notary Seal)



T Dresko
 Notary Public-Connecticut
 My Commission Expires
 March 31, 2023

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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 10/1/2021	To 9/30/2022	
Address of Facility 1261 South Main Street, Plantsville, CT 06479				
Report Prepared By Marcum LLP	Phone Number 203-781-9600	Date 2/6/2023		
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 9/30/2022	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="radio"/> Proprietorship <input type="radio"/> LLC <input type="radio"/> Partnership <input type="radio"/> Profit Corp. <input checked="" type="radio"/> Non-Profit Corp. <input type="radio"/> Government <input type="radio"/> 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="radio"/> Yes <input checked="" type="radio"/> 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 9/30/2022	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/TREASURER:
Michael Lenkiewicz

SECRETARY:
Julie Robison, Ph.D.

MEMBERS:
Elizabeth Reese
Sara Tinnesz, MSW

**General Information and Questionnaire
 Related Parties***

Name of Facility LiveWell Alliance, Inc.	License No. 002-09-33	Report for Year Ended 9/30/2022	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	%**				
		<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"/>					
		<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 9/30/2022	Page 5	of 37
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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? Yes 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.)

Yes No If "No," explain fully why such allocation was not made.

LiveWell Alliance, Inc.						
ALLOCATION SECTION						
Cost Year 2022				TOTAL		
		INPUT		ALLOCATED AMOUNTS		
ACCOUNT		Total		ALLOCATION		
NUMBER	ACCOUNT NAME	AMOUNT		BASIS		TOTAL
				Skilled Nursing Facility	A/L Unit	
30 I1A.10	Medicaid R&B SNF Only	(8,034,072)	Nursing home	(8,034,072)	-	(8,034,072)
30 I3A.10	Medicare R&B - SNF Only	(276,107)	Nursing home	(276,107)	-	(276,107)
30 I4A.10	Private pay R&B - SNF Only	(9,991,389)	Nursing home	(9,991,389)	-	(9,991,389)
30 II1A.10	Prescription Drugs Medicare - Patient Days	(14,708)	Nursing home	(14,708)	-	(14,708)
30 II1C.10	Prescription drugs - Patient Days	(13,823)	Nursing home	(13,823)	-	(13,823)
30 II3A.10	PT Medicare PT Treatments	(130,576)	Nursing home	(130,576)	-	(130,576)
30 II3C.10	PT Other - PT Treatments	(2,699)	Nursing home	(2,699)	-	(2,699)
30 II4A.10	ST Medicare - ST Treatments	(44,446)	Nursing home	(44,446)	-	(44,446)
30 II4C.10	ST Other - ST Treatments	(7,899)	Nursing home	(7,899)	-	(7,899)
30 II5A.10	OT Medicare - OT Treatments	(197,417)	Nursing home	(197,417)	-	(197,417)
30 II5C.10	OT - OT Treatments	(92,420)	Nursing home	(92,420)	-	(92,420)
30 II6A.10	Other Medicare - Patient Days	66,003	Nursing home	66,003	-	66,003
30 II6B.10	Other - Patient Days	45,585	Nursing home	45,585	-	45,585
30 IV8.42	Other - Accum Costs	(1,012,582)	Accum Costs	(907,340)	(105,242)	(1,012,582)
30 IV8.22	Other - Non Reimbursable	(1,771,778)	A/L	-	(1,771,778)	(1,771,778)
30 IV8.10	Other - Patient Days	1,067,468	Nursing home	1,067,468	-	1,067,468
	Total Revenue	(20,410,860.00)		(18,533,840)	(1,877,020)	(20,410,860)

LiveWell Alliance, Inc.						
ALLOCATION SECTION						
Cost Year 2022				TOTAL		
		INPUT		ALLOCATED AMOUNTS		
ACCOUNT		Total	ALLOCATION	Skilled Nursing	A/L	
NUMBER	ACCOUNT NAME	AMOUNT	BASIS	Facility	Unit	TOTAL
10-A 2.43	Administrators	161,450	Nursing Home	161,450	-	161,450
10-A 4.19	Other Admin - Salary %	768,446	Accum Costs	688,578	79,868	768,446
10-A 4.43	Other Admin - Patient days	854,379	Direct	643,015	211,364	854,379
10-A 5C.5	Dietary Workers - Meals	699,006	Meals	632,199	66,807	699,006
10-A 6B.2	Other Housekeeping Workers - Sqft	410,022	Direct	402,606	7,416	410,022
10-A 7A..2	Other Maintenance Workers - SQFT	227,395	Direct	216,163	11,232	227,395
10-A 8B.5	Other Laundry Workers - Pounds	61,714	Laundry	61,714	-	61,714
10-A 12A.10	Director of Nurses/Assistant Director	318,542	Direct	228,077	90,465	318,542
10-A 12B1.10	RNs - Direct Care	1,431,636	Direct	1,330,874	100,762	1,431,636
10-A 12B2.10	RNs - Administrative	97,930	Direct	97,930	-	97,930
10-A 12C1.10	LPNs - Direct Care	831,268	Direct	831,268	-	831,268
10-A 12D.10	Aides and Attendants	3,937,256	Direct	3,543,997	393,259	3,937,256
10-A 12E	Physical Therapists	169,841	PT Treat	169,841	-	169,841
10-A 12F	Speech Therapists	35,358	ST Treat	35,358	-	35,358
10-A 12G	Occupational Therapists	328,085	OT Treat	328,085	-	328,085
10-A 12H.10	Recreation Workers	414,841	Nursing Home	414,841	-	414,841
10-A 12M.33	Social Workers/Case Management - Direct	471,256	Direct	127,296	343,960	471,256
13-B 2.22	Dentist	13,032	Nursing Home	13,032	-	13,032
13-B 8A.10	Medical Director - Direct	15,185	Nursing Home	15,185	-	15,185
13-B 8E	Other	6,050	Nursing Home	6,050	-	6,050
13-B 12.10	Other	8,640	Nursing Home	8,640	-	8,640
15 1A1.15	Workmen's Compensation - Salary%	295,851	Payroll	261,125	34,726	295,851
15 1A2.15	Disability Insurance - Salary %	42,692	Payroll	37,681	5,011	42,692
15 1A3.15	Unemployment Insurance - Nursing Home	12,808	Payroll	11,305	1,503	12,808
15 1A4.15	Social Security (FICA) - Salary %	810,660	Payroll	715,507	95,153	810,660
15 1A5.15	Health Insurance - Salary %	1,291,135	Payroll	1,139,585	151,550	1,291,135
15 1A6.15	Life Insurance - Salary %	12,028	Payroll	10,616	1,412	12,028
15 1A7.15	Pensions - Salary %	390,000	Payroll	344,223	45,777	390,000
15 1A8.15	Uniform Allowance - Salary %	2,555	Payroll	2,255	300	2,555
15 1A9.15	Other - Salary %	71,939	Payroll	63,495	8,444	71,939
15 1C.42	Bad Debts	172,896	Nursing Home	172,896	-	172,896
15 1D.42	Accounting and Auditing	78,725	Accum Costs	70,543	8,182	78,725
15 1E.42	Legal - Expenses	81,640	Nursing Home	81,640	-	81,640
15 1G.10	Office Supplies - SNF Only	11,460	Nursing Home	11,460	-	11,460

LiveWell Alliance, Inc.						
ALLOCATION SECTION						
Cost Year 2022				TOTAL		
		INPUT		ALLOCATED AMOUNTS		
ACCOUNT		Total	ALLOCATION	Skilled Nursing	A/L	
NUMBER	ACCOUNT NAME	AMOUNT	BASIS	Facility	Unit	TOTAL
15 1G.22	Office Supplies - Non Reimb	4,435	A/L	-	4,435	4,435
15 1G.42	Office Supplies - Accum Costs	2,999	Accum Costs	2,687	312	2,999
15 1H1.42	Telephone and Telegraph - Accum Costs	29,696	Accum Costs	26,610	3,086	29,696
15 1H2.30	Cellular Phones and Beepers - Accum Costs	9,255	Accum Costs	8,293	962	9,255
15 1K3.03	Resident Day User Fee	870,451	Nursing Home	870,451	-	870,451
16 1.10	Resident Travel and Entertainment	3,028	Accum Costs	2,713	315	3,028
16 2	Holiday Parties for Staff	18,168	Accum Costs	16,280	1,888	18,168
16 3	Gifts to Staff and Residents	19,160	Accum Costs	17,169	1,991	19,160
16 4.22	Employee Travel - Non Reimb	559	A/L	-	559	559
16 4.42	Employee Travel - Accum Costs	4,072	Accum Costs	3,649	423	4,072
16 5.10	Education Expense - SNF Only	18,315	Nursing Home	18,315	-	18,315
16 5.34	Education Expense - Accum Costs	8,649	Accum Costs	7,750	899	8,649
16 6.10	Automobile Expense - SNF Only	2,023	Nursing Home	2,023	-	2,023
16 6.25	Automobile Expense - Accum Costs	18,531	Accum Costs	16,605	1,926	18,531
16 7	Other	861	Accum Costs	772	89	861
16 M1.19	Advertising Help Wanted - Nursing Home	84,750	Nursing Home	84,750	-	84,750
16 M3.22	Advertising Non-Reimb	998	A/L	-	998	998
16 M3.42	Advertising Other	61,007	Accum Costs	54,666	6,341	61,007
16 M7.42	Postage	6,016	Accum Costs	5,391	625	6,016
16 M8.34	Dues and Membership Fees to Professional Associations - Cap	15,910	Accum Costs	14,256	1,654	15,910
16 M8.22	Dues and Membership Fees to Professional Associations - Nor	950	A/L	-	950	950
16 M8A	Dues to Chamber of Commerce	975	Capacity	812	163	975
16 M9.42	Subscriptions - Accum Costs	12,141	Accum Costs	10,879	1,262	12,141
16 M11.42	Services Provided by Contract - Accum Costs	282,878	Accum Costs	253,477	29,401	282,878
16 M13.10	Other - SNF Only	9,037	Nursing Home	9,037	-	9,037
16 M13.34	Other - Accum Costs	459,858	Accum Costs	412,063	47,795	459,858
18 2A1.03	Raw Food - Meals	486,455	Meals	439,962	46,493	486,455
18 2A2.03	Non-Food Supplies - Meals	51,442	Meals	46,525	4,917	51,442
18 2B.03	Purchased Services - Meals	1,078	Meals	975	103	1,078
18 2D.03	Other - Meals	13,298	Meals	12,027	1,271	13,298
19 3A1.05	Bed Linens, etc...washed, ironed..	13,364	Laundry	13,364	-	13,364
19 3B.05	Purchased Services - Pounds of Laundry	171,235	Laundry	171,235	-	171,235
20 4A1.33	In-House Care Supplies - Sqft	73,092	Sqft	61,775	11,317	73,092
20 4B.33	Purchased Services - Sqft	36,224	Sqft	30,616	5,608	36,224
20 5A.10	Purchased From - Pharmacy - SNF Only	23,468	Nursing Home	23,468	-	23,468

LiveWell Alliance, Inc.						
ALLOCATION SECTION						
Cost Year 2022				TOTAL		
		INPUT		ALLOCATED AMOUNTS		
ACCOUNT		Total	ALLOCATION	Skilled Nursing	A/L	
NUMBER	ACCOUNT NAME	AMOUNT	BASIS	Facility	Unit	TOTAL
20 5A.22	Purchased From - Pharmacy - A/L Only	311	A/L	-	311	311
20 5B.10	Medicine Cabinet Drugs	53,186	Nursing Home	53,186	-	53,186
20 5C.10	Medical and Therapeutic Supplies	395,703	Nursing Home	395,703	-	395,703
20 5E2.10	Oxygen - Other - SNF Only	7,131	Nursing Home	7,131	-	7,131
20 5F.22	X-Rays and related radiological - SNF Only	100	Nursing Home	100	-	100
20 5I.10	Recreation - SNF Only	49,367	Nursing Home	49,367	-	49,367
20 5J.03	Other - SNF	103,360	Nursing Home	103,360	-	103,360
20 5J.22	Other - A/L	2,802	A/L	-	2,802	2,802
20 5J.33	Other - Accum Costs	79,831	Accum Costs	71,534	8,297	79,831
22 6A.02	Repairs and Maintenance - Sqft	23,601	Sqft	19,947	3,654	23,601
22 6A.10	Repairs and Maintenance - SNF Only	10,987	Nursing Home	10,987	-	10,987
22 6B.33	Heat - Sqft	44,443	Sqft	37,562	6,881	44,443
22 6C.33	Light & Power - Sqft	197,227	Sqft	166,691	30,536	197,227
22 6D.33	Water	24,742	Sqft	20,911	3,831	24,742
22 6E.33	Equipment Lease - Sqft	9,096	Sqft	7,688	1,408	9,096
22 6F.02	Other - Sqft	301,657	Sqft	254,953	46,704	301,657
22 6F.10	Other - Direct	10,571	Nursing Home	10,571	-	10,571
22 7A.10	Land Improvements - Sqft	10,886	Sqft	9,201	1,685	10,886
22 7B.10	Building & Building Improvements - SNF Only	325,406	Nursing Home	325,406	-	325,406
22 7B.22	Building & Building Improvements - Non Reimb	45,986	A/L	-	45,986	45,986
22 7D.10	Movable Equipment - Sqft	172,556	Sqft	145,840	26,716	172,556
22 7D.22	Movable Equipment - Non Reim	7,173	A/L	-	7,173	7,173
22 8B.33	Mortgage Expense - Sqft	98,965	Sqft	83,643	15,322	98,965
22 10B	Real estate taxes paid by lessor - Sqft	98,912	Sqft	83,598	15,314	98,912
22 10C	Personal property taxes - Sqft	35,512	Sqft	30,014	5,498	35,512
26 12A1	First Mortgage	380,318	Nursing Home	380,318	-	380,318
27 14A	Insurance on Property - Sqft	132,092	Sqft	111,641	20,451	132,092
27 414B	Insurance of Automobiles	4,574	Sqft	3,866	708	4,574
				-	-	-
		19,976,594		17,900,342	2,076,252	19,976,594

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 9/30/2022			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					
Quadient Leasing/Neofunds	<input type="radio"/>	<input checked="" type="radio"/>	Postage Machine	Monthly	Open Ended	1,960	1,960
Krystal Kleer	<input type="radio"/>	<input checked="" type="radio"/>	Water Cooler	Monthly	Open Ended	2,136	2,136
Accelerated Care Plus Leasing	<input type="radio"/>	<input checked="" type="radio"/>	Diathermy Physical Therapy Equipment	02/17/20	annually automatically	5,000	5,000
	<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 ***						9,096	

* 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.

LiveWell
Page 6 - Leases Breakout
FYE 9/30/2022

A.022
84.5174%

CCNH
ALLOCATED

<u>Name and Address of Lessor</u>	<u>Description</u>	<u>Date of Lease</u>	<u>Term</u>	<u>Total Expense</u>	<u>Amount</u>
Quadient Leasing/Neofunds Krystal Kleer	Postage Machine Water Cooler	Monthly Monthly	Open Ended Open Ended	1,960 2,136	1,657 1,805
Accelerated Care Plus Leasing	Diathermy Physical Therapy Equipment	2/17/2020	Renewed annually automatically until terminated	5,000	4,226
				9,096	7,688



SUMMARY OF TERMS

This page summarizes the key points from the attached Clinical Service and Therapeutic Rehabilitation Equipment Operating Lease Agreement ("Agreement"). For further details, please refer to the Lease, which is the formal and definitive contract between the Parties.

Lessee:	<u>LiveWell</u>
Type of Agreement:	Operating Lease Agreement
Termination:	Thirty (30) Days' written notice requirement at any time during the Term of the Agreement, terminate for any reason
Clinical Support and Education:	<u>Accelerated Lite</u>
Equipment Included:	OmniSWD [®] Shortwave Diathermy System
Equipment Maintenance:	All service, repairs, preventative maintenance, and annual calibration, included; equipment replaced if non functional
Monthly Rent Payment:	*\$ <u>500.00</u> billed prospectively: invoice sent on or before the 10 th every month, covering Monthly Rent Payment due for the following month.
Transportation, Shipping and Delivery:	<u>\$0.00</u> *
Initial Start-Up Supplies:	<u>\$0.00</u> *

* Amounts do not include any applicable sales taxes, property taxes, or other fees imposed by the federal, state or local governmental agencies.



CLINICAL SERVICE AND THERAPEUTIC REHABILITATION EQUIPMENT

OPERATING LEASE AGREEMENT

This Operating Lease Agreement ("Agreement") is made by and between Accelerated Care Plus Leasing Inc. a Delaware corporation ("Lessor") and LiveWell ("Lessee") (jointly, the "Parties") for good and valuable consideration the receipt and sufficiency of which is hereby acknowledged as follows. It is the intent of the parties that this Agreement, based upon the nature of the equipment, imbedded intellectual property, and responsibilities of the Lessor hereunder, as well as the other terms and conditions, creates a "true lease" and not a security or financing agreement.

1. Clinical Support and Education

Lessor shall provide to Lessee certain evidence-based education programs and training for therapy treatment of the prevalent medical conditions within the Lessee patient population, as well as use of equipment for therapeutic treatment of those conditions ("Clinical Support and Education"). Such integrated clinical programs enable treatment of a broader range of conditions, and include proprietary treatment protocols, advanced therapist on-site Continuing Education Unit ("CEU") approved training, and ongoing support. Clinical training and education materials are also offered on-line for convenient access by Lessee therapy staff, with additional modules/courses added periodically.

In addition to providing the Clinical Support and Education services in-person at Lessee's location, Lessor may provide said services via virtual care technologies, including real-time interactive audio, and audio-video communications between the Lessor licensed clinicians and Lessee's therapy staff.

The role of the Lessor is advisory only, and Lessee understands that its own therapy staff remain ultimately responsible for exercising independent professional judgment regarding all treatment or medical decisions, diagnoses, and other health care services regarding patients.

The Clinical Support and Education provided specifically for the Lessee under this Agreement is specified in Attachment 1.

2. Equipment

Lessor leases to Lessee, under the terms and conditions herein, therapeutic rehabilitation equipment as listed in Attachment 1 ("Equipment").

Lessee may choose to lease from Lessor additional Equipment during the Term of this Agreement. Attachment 2 defines the process for all Equipment added during the Term. Such additional Equipment shall be subject to the terms and conditions of this Agreement.

Lessee shall have no option to purchase Equipment under this Agreement.

3. Supplies

Lessor shall make available for purchase to Lessee the disposable medical and other supplies necessary for use of Equipment ("Supplies").

4. Upgrades

With consent of Lessee, Lessor may periodically alter or replace items of Equipment, separately or collectively, with items of comparable or better quality and function, including, without limitation, updated and/or improved models of Equipment.

5. Lease and Billing Start Dates

The date when the Equipment is installed at Lessee facility, and the effective start of this Agreement (the "Lease Start Date") is: 02/17/2020 (insert date, or mark as "TBD" if not identified at the time of execution of this Agreement). The date for the start of the Monthly Rent Payment (the "Billing Start Date") is: 02/17/2020

(insert date, or mark as "TBD" if not identified at the time of execution of this Agreement).

If the Lease Start Date and/or Billing Start Date are not identified at the time of execution of this Agreement, or if these dates need to be subsequently changed, then following the execution of this Agreement, Lessor and Lessee shall mutually agree upon and document the Lease Start Date and/or Billing Start Date through an electronic mail (email), per method defined in Attachment 2. This electronic mail, when acknowledged by authorized representatives of both Parties, shall amend and be considered part of this Agreement.

6. Delivery

Lessor shall ensure that the Equipment is available for use at Lessee's facility on or prior to the Lease Start Date. Lessee shall pay all charges in connection with transportation, shipment, and delivery of Equipment at the assigned rate as defined in Attachment 1 within thirty (30) days of the invoice date. An initial start-up Supply package may be included, and if included, it shall be separately billed to Lessee in accordance with pricing reflected in Attachment 1.

7. Maintenance and Service

Lessor shall at its expense maintain Equipment in good repair and operating condition and shall perform maintenance, repair, calibration and safety checks of Equipment in a timely manner and in accordance with all applicable laws and regulations at no additional cost to Lessee. When Lessee identifies a problem with an item of Equipment, Lessor shall repair or replace such Equipment within three (3) business days following telephone, facsimile or written notice from Lessee, with the exception that Equipment requiring special handling and/or ground based shipment may require up to six (6) business days, depending on the location of the facility. For the purposes of this section, 1:00 PM Pacific time shall be considered the cut-off time for notification and delivery of Equipment. Any notification after that time shall be counted for the next business day. If Lessor chooses to replace non-functioning Equipment under the terms of this clause, the Lessee shall, at Lessor's expense, return the non-functioning Equipment to the service center designated by the Lessor within five (5) business days of receiving replacement Equipment. Any Equipment for which a replacement has been sent, that is not shipped to Lessor within the five (5) business days of receipt of replacement Equipment, shall be considered as lost and shall be invoiced as lost Equipment in accordance with Section 8. of this Agreement.

Lessor, its employees, agents and designees may, at reasonable times, and with Lessee consent, enter Lessee's premises where the Equipment is kept to test, inspect and service Equipment.

8. Loss

Lessee shall promptly notify Lessor of any loss, theft, damage or destruction of Equipment, except normal wear and tear from proper use. Lessor shall promptly repair or replace any such lost, stolen, damaged or destroyed Equipment and promptly inform Lessee as to any and all costs and charges related thereto. Lessee shall, within thirty (30) days following invoice date, pay Lessor the lost Equipment fee for any item of Equipment that may become lost, stolen, damaged or destroyed.

9. Returns

Upon termination of this Agreement for any reason, Lessee shall return Equipment to Lessor in "as is" condition. Lessor shall, at no cost to Lessee, ship all required packaging to Lessee to use in return of the Equipment and other materials. Lessee may request additional packaging material, which will be provided by Lessor and invoiced to Lessee at Lessor's then

1 year terms, auto renews until terminated.

prevailing price list. Lessee shall be responsible for packaging of the Equipment using the Lessor provided packaging materials and per Lessor's instructions. Return shipment will be at Lessor's cost and expense, but only if the Lessee complies with the requirements of this Section and if the Equipment is shipped to Lessor within 10 days of the termination date. If the Lessee does not allow access to third party shipping companies at the time when there is a prearranged schedule for the return shipment, the Lessor shall invoice Lessee and the Lessee shall pay for any additional third party shipping costs incurred by the Lessor.

Lessee shall return all items provided by Lessor during the Term of this Agreement, including Equipment, and all Written Materials as defined in Section 20 below. The only items not to be returned are Supplies. Upon termination of this Agreement for any reason, Lessor shall be under no obligation to accept return of consumable supplies or to provide any credit, discount or other reduction in price for amounts otherwise due from Lessee to Lessor hereunder, except as otherwise expressly set forth.

If Lessee does not ship the Equipment to Lessor within 10 days of the date of termination, the Equipment will be treated as lost Equipment and Lessor shall have the right to invoice the Lessee as such per Section 8. of this Agreement.

10. Ownership and Use

Equipment shall at all times be the sole and exclusive property of Lessor. Lessee shall have no right, title or interest in Equipment, except possessory and use rights thereto under the terms hereof. Equipment shall be and remain personal property, even if installed on, attached or affixed to real property. Lessor may, in Lessor's sole discretion, and without constituting any admission that this Agreement is not a "true lease," file at its expense in the public records of Lessee's state of incorporation and where the Equipment is located one or more financing statements to evidence and reflect Lessor's interest in the Equipment, even though no filing may be necessary or required under applicable law. Lessee shall not remove, transfer or reinstall Equipment to or at other locations or facilities without prior written consent of Lessor. Lessee shall obtain any and all licenses and permits required for the operation of Equipment. Lessee agrees this Agreement and any attachments and schedules constitute an agreement under Section 365 of Title 11 of the United States Code if not terminated and performance remains due on the part of both parties at the time of commencement of any case by Lessee under Title 11.

11. Patient Information

Lessor shall not, at any time during the Term of this Agreement and thereafter, except with the written consent of the Lessee, disclose any confidential patient information or confidential information relating to Lessee's operations to any person. Lessor and Lessee agree to comply with the provisions of The Health Insurance Portability and Accountability Act of 1996 ("HIPAA") as well as comply with the HIPAA Security and Privacy regulations pursuant to Subtitle D of the Health Information Technology for Economic and Clinical Health Act ("HITECH"), including Sections 164.308, 164.310, 164.312 and 164.316 of Title 45 of the Code of Federal Regulations if, and to the extent applicable. The Parties acknowledge that from time to time, HIPAA and other regulations may require an amendment or modification to the Agreement for compliance purpose, and agree that they will work to promptly effectuate any such required amendment or modification.

12. Documentation

Lessee shall obtain required prescriptive orders for use of Equipment, obtain all necessary authorization and consent from patients and any third parties that may be necessary or advisable on behalf of patients, maintain records related to all Equipment, Supplies and related medical care in accordance with applicable laws, rules, professional practice requirements, accounting standards, and third party payor policies, including without limitation, Medicare.

13. Rent and Charges

Commencing on Billing Start Date Lessee shall pay Lessor monetary amount as specified in Attachment 1 ("Monthly Rent Payment") plus applicable taxes and other charges for use of Equipment, Clinical Support and Education, and other services provided, in advance, during the term hereof in the amount per month, pro-rated for periods of less than one (1) month, commencing with the Billing Start Date and monthly thereafter.

14. Billing and Payment

Within ten (10) days of the start of each month, Lessor shall submit an invoice to Lessee for the total amount of Monthly Rent Payment due for the following month, plus applicable taxes and other charges. The invoice shall be for all Equipment listed in Attachment 1, and for any additional Equipment added to the Agreement using the email process defined in Attachment 2. Lessor shall invoice Supplies furnished, as shipped to Lessee. Lessee shall pay Lessor the amounts invoiced within thirty (30) days of the invoice date, by check, credit card or inter-bank wire transfer to an account designated by Lessor without further invoice or demand for payment. Lessee shall pay interest on any amounts remaining due and outstanding at one and one half (1½%) percent per month, but in no event more than permitted by applicable law. Payments received by Lessor which have not been identified by Lessee as applicable to a specific invoice due, may be applied by Lessor towards any outstanding amount owed to Lessor by Lessee. Lessor reserves the right to suspend any Clinical Education and Support, or other educational and/or service support, as well as not providing Supplies to Lessee during the time the Lessee account is not current. If the Lessor refers Lessee delinquent account to an attorney or collection agency, Lessee agrees to pay all reasonable attorneys' fees, court costs, and other collection costs in connection with Lessor's collection efforts.

15. Use

Lessee shall cause Equipment to be used only as medically necessary and appropriate in the practice of medicine for rehabilitation therapeutic procedures and treatments performed on patients. Lessee shall use Equipment in the normal course of business for the sole purpose of providing therapy and other clinical services in accordance with the terms hereof. Lessee shall use the Equipment in accordance with operating guidelines and infection control procedures as detailed in the user manual and other associated documentation for each item of Equipment. Lessee shall cause Equipment to be operated by competent and qualified personnel in accordance with all laws, regulations and applicable instructions and insurance policies.

16. Insurance

Lessor shall maintain or arrange for Equipment manufacturers to maintain insurance for product liability claims against or related to Equipment, of not less than one million dollars per occurrence and three million dollars in the aggregate. Lessee shall be responsible, at its sole cost, for maintaining comprehensive general liability and professional liability insurance or maintaining self-insurance funds for such coverage as it shall determine to be necessary or desirable to insure Lessee, its employees and agents against liability or damages related to the operation and use of Equipment and Supplies. Lessee shall be responsible, at its sole cost, for maintaining insurance against all risk of loss, theft, damage and destruction of Equipment or maintaining self-insurance funds for such coverage as it shall determine to be necessary or desirable to insure Lessee, its employees and agents against costs related to such loss, theft, damage and destruction of the Equipment.

17. Indemnification

Each Party shall indemnify the other, its managers, members, affiliates, its successors and assignees, and their respective officers, directors, employees and agents, against, and hold the same harmless from, all liability, losses, damages, obligations, judgments, claims, causes of action and expenses associated therewith including, without limitation, settlements, awards, judgments, court costs and attorneys' fees, resulting from

or arising out of, directly or indirectly, any negligent or intentional act or omission or any failure to perform any obligation undertaken in or any covenant under this Agreement. Upon notice, each Party shall resist and defend at its own expense, and by counsel reasonably satisfactory to the other, any such claim or action. The provisions of this section shall survive termination of this Agreement for any reason for five (5) years thereafter or until final resolution of any claim arising under this section following notice within such five (5) year period.

In no event shall either Party be liable to the other for indirect, special, or consequential damages or lost profits arising out of or related to this Agreement or the performance or breach thereof, even if such Party has been advised of the possibility thereof.

18. Taxes and Liens

Lessor shall remit all applicable fees, assessments, charges and taxes to the appropriate authorities, including without limitation, sales, use, excise and personal property taxes imposed by federal, state and local laws relating to ownership, leasing, renting, sale, use or possession of Equipment. Such costs will be added as additional amounts to the Monthly Rent Payment, unless and until such a time as the Lessee provides appropriate tax exemption certification.

Lessor shall be entitled to such deductions, credits and other benefits with respect to Equipment as may be provided to an owner of Equipment by the Internal Revenue Code of 1986, as amended. Lessee shall not incur or suffer to exist any mortgage, lien, pledge, security interest or other encumbrance on Equipment by any third party, provided that Lessor may, in its sole discretion, sell or convey Equipment to one or more third parties without consent of Lessee.

19. Term and Termination

This Agreement shall commence on Lease Start Date, for one (1) year following the Lease Start Date, and shall be automatically renewed thereafter for successive periods of one (1) year unless otherwise terminated as provided herein ("Term").

This Agreement may be terminated by Lessor (i) following ten (10) days' notice to Lessee of its failure to make payment when due of any invoice for Monthly Rent Payment or other amount due and owing to Lessor hereunder; or (ii) following notice of Lessee's material breach and failure to cure within thirty (30) days of any representation or duty to perform any obligation hereunder. This Agreement may be terminated, for any reason, by either Party following receipt by the other Party of thirty (30) days written notice, per notice requirement specified in Section 24. This Agreement may be terminated by either Party immediately upon notice, if the other Party suspends or terminates doing business as a going concern, or the other Party's owners, shareholders or directors vote to liquidate or dissolve the corporation or business entity; provided that any merger, consolidation, reorganization, transfer or sale of stock or ownership by either Party shall not constitute a default or breach in the absence of any failure to perform or other breach hereunder.

Notwithstanding anything herein to the contrary, Lessee may terminate any specific Equipment and/or services under this Agreement following thirty (30) days notice to Lessor per the method defined in Attachment 2. The termination of any specific Equipment and/or services shall not affect the status of other Equipment and/or services under this Agreement.

In all cases, for billing purposes termination shall be effective as of the date the Equipment is shipped from the Lessee facility, or the end of the notice period, whichever date is later.

20. Written Material and Intellectual Property

(a) Written Materials Lessor may provide Lessee with written materials which may include, but not be limited to, clinical training materials, instruction and user manuals, reference materials, patient education materials and desk references ("Written Materials"). The Written Materials are, and will remain the property of Lessor, and shall be returned to Lessor with the Equipment upon the expiration or earlier termination of this

Agreement. Lessee acknowledges that the Written Materials are confidential information of Lessor. Lessee shall not use the Written Materials for any purpose other than for providing clinical services using the Equipment under this Agreement. Lessee shall not modify, improve upon, create derivative works based upon, duplicate, market, sell or exploit the Written Materials in whole or in part during this Agreement, or subsequent to termination of the Agreement. Lessee may only use the Written Materials in those facilities covered by an executed Agreement with the Lessor.

(b) Intellectual Property. Lessee acknowledges that Lessor is the owner and/or has license to use certain trade secrets, patents, trademarks, copyrights and other intellectual property rights relating to the Equipment, Written Materials and their use (the "Intellectual Property"). Lessor grants to Lessee a personal, non-transferable, non-sublicensable, non-exclusive sublicense to use the Intellectual Property only for providing clinical services using the Equipment as contemplated herein. The term of this sublicense shall extend only so long as the Agreement hereunder is in force for an item of Equipment. The costs associated with this sublicense shall be included in the Monthly Rent Payment paid by Lessee hereunder. Nothing in this Agreement shall restrict Lessor from extending similar licenses to any other parties. During the Term of this Agreement and thereafter, Lessee agrees not to use the Intellectual Property in association with Equipment or written materials obtained from other parties and agrees not to use Equipment or written materials obtained from other parties in a manner that would infringe the Intellectual Property.

(c) Electronic Media. Lessor may provide certain Intellectual Property to Lessee in electronic form or as an electronic document, or the Lessee may use certain Written Materials in electronic form (the "Electronic Media"). Such Electronic Media content may be used in either electronic form or as printed output, as follows:

i. Lessee shall be permitted to use the Electronic Media provided all such media and copies of such media are only used in the Lessee facility covered by this Agreement.

ii. Lessee shall be permitted to upload the Electronic Media to Lessee's internal computer network (e.g. intranet, LAN, etc.) provided that such network is only accessible by Lessee personnel at the facility covered by this Agreement.

iii. Upon the expiration or earlier termination of this Agreement, Lessee shall return or destroy all copies of the Electronic Media, whether stored on a disk, tape or uploaded to Lessee's internal computer network.

(d) Marketing Materials. Lessor may make available to the Lessee, for an additional fee, various promotional and informational materials related to the use of the Equipment and its clinical applications (the "Marketing Materials"). Lessee agrees to the following with respect to the use of the Marketing Materials:

i. Lessee shall not modify, duplicate, or copy any portion of the Marketing Materials including its content, images, design or Logos, Copyrights and Trademarks without express written authorization from the Lessor.

ii. Any copies of the Marketing Materials required by the Lessee shall be ordered and purchased from the Lessor.

iii. The Lessee may make the Marketing Materials available only in those facilities which are using Equipment under an executed Clinical Service and Therapeutic Rehabilitation Equipment Operating Lease Agreement with the Lessor.

iv. The Lessee may not use the Marketing Materials in any way following the termination of this Agreement and shall return the unused Marketing Materials to the Lessor within ten business days of termination.

v. The Lessee agrees not to use Marketing Materials in association with equipment or written materials obtained from other parties.

vi. The Lessee acknowledges that by ordering, purchasing and using the Marketing Materials, it has reviewed and accepted them for use by the Lessee and authorizes the distribution of the Marketing Materials within its corporate divisions and facilities

under this Agreement. All Marketing Materials are provided "as is" and without any representation or warranty, express or implied.

The Lessee acknowledges that by receiving and/or purchasing any of the Written Materials and/or Marketing Materials, the Lessee has the rights to use such materials only while under an executed Clinical Service and Therapeutic Rehabilitation Equipment Operating Lease Agreement with the Lessor.

The terms of this Section 20, shall survive the termination of this Agreement between the Parties and shall continue for five (5) years following such termination.

21. Non-Solicitation

Unless mutually agreed upon by the Parties, the following applies:

During the Term of this Agreement (including any extensions and/or renewal thereof) and for two (2) years following the date of any termination of this Agreement, either Party shall not, without the other Party's prior written consent, directly or indirectly, knowingly solicit or encourage or attempt to influence any individual who is then an employee of the other Party or any of its affiliates and with whom that Party had regular contact as a result of the transactions provided for by the Agreement, to leave the employment of the other Party or such affiliate of the other Party, as applicable. Nothing in the preceding sentence is meant to prohibit an employee of either Party or its affiliates from becoming employed by another entity, nor shall it apply to solicitation for employment made through publications of general circulation that are not specifically targeted at employees of the other Party or its affiliates.

22. Force Majeure

Neither Party shall be deemed in breach hereof if it is, or reasonably determines that it is, prevented from performing any of its duties or obligations hereunder for any reason beyond such Party's control including, without limitation, flood, storm, labor strike, act of God or the public enemy, or statute, ordinance, regulation, rule or action of any applicable government entity.

23. Amendments

This Agreement may be amended, altered, waived or terminated in writing, and with mutual agreement of the Parties. Attachment 2 specifies one such process, using electronic mail, the Parties agree may be used to amend this Agreement.

24. Notices

Except as otherwise provided herein, all notices, statements, consents, approvals, requests, demands or other communications required or permitted herein shall be in writing, and shall be deemed delivered immediately if by hand, telecopy or other electronic mail transmission, or on the next business day if by nationally recognized overnight courier service, or within three (3) calendar days if by United States mail, postage prepaid, return receipt requested, to the Parties' respective addresses below.

The signee for any such correspondence shall represent that he/she is an officer or representative vested (explicitly, implicitly, or through conduct) authorized to represent and legally bind the company on which behalf the correspondence is being sent.

25. Fair Market Value

The amounts to be paid to Lessor hereunder have been determined by the Parties through good faith and arms-length bargaining to be the fair market value of the services to be rendered hereunder. No amount paid or to be paid hereunder is intended to be, nor will it be construed as, an offer, inducement or payment, whether directly or indirectly, overtly or covertly, for the referral of patients by Lessor to Lessee, or by Lessee to Lessor, or for the recommending or arranging of the purchases, lease or order of any item or service. For purposes of this section, Lessor and Lessee will include each such person or entity and any affiliate thereof. No referrals are required under this Agreement.

26. Elder Justice Act

The Lessor agrees to comply with Section 1150B of the Social Security Act, as established by Section 6703(b)(3) of the Patient Protection and Affordable Care Act, and all requirements imposed by or pursuant to the regulation of the Department of Health and Human Services issued pursuant to that title, to the end that, the Lessor agrees to report reasonable suspicions of a crime to the Lessee and self-report the suspicion of a crime to the appropriate governing body and local law enforcement. Lessor will not be retaliated against for reporting suspicion of a crime. The Lessor is solely responsible for ensuring that a suspicion of a crime is reported to the Lessee. Further, the Lessor indemnifies and holds harmless the Lessee against all claims, losses and damages arising from or relating to the failure to report a suspicion of a crime pursuant to 1150B of the Social Security Act.


27. General Provisions

This Agreement shall be governed by and construed in accordance with the laws of the State in which Lessor is located. This Agreement represents the entire Agreement between the Parties and supersedes all prior agreements, written and oral, with respect to the subject matter hereof. The Agreement shall be binding on and inure to the benefit of the Parties and their respective successors and permitted assigns, provided that, Lessee shall not assign its rights, duties or obligations hereunder, but Lessor may, in its sole discretion, assign its rights, duties and obligations hereunder, or grant a security interest in this Agreement to one or more third parties at any time upon written notice to Lessee (such notice to include the name and address of such assignee or secured party, and whether such secured party must consent to any amendments). The Agreement includes provisions that are severable and to the extent any such provision may be unenforceable or impair the enforcement of any other provision, shall be modified or deleted here from; and may be executed in counterparts. The Parties agree that an electronic copy of this executed Agreement shall be valid for all legal purposes.

Nothing in this Agreement shall be construed as limiting or restricting in any manner Lessor's right to render the same or similar services to other individuals or entities, including but not limited to other Skilled Nursing Facilities, long term care or acute care facilities during or subsequent to the Term of this Agreement. This Agreement shall not create any relationship between the Parties other than that of independent contractors.

IN WITNESS WHEREOF, the Parties have executed this Agreement as of the date identified below:

LESSOR: Accelerated Care Plus Leasing Inc.

By: 
Signature

Name: Antony Ricketts

Title: CFO and Assistant Treasurer

Address: 4999 Aircenter Circle Ste 103

City, State, Zip: Reno, NV 89502

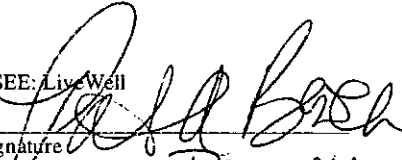
Phone: 775-685-4000

Fax: 775-335-1343

E-Mail: acp-leasing@hanger.com

Date Signed: 2020-01-14

LESSEE: LiveWell

By: 
Signature

Name/Signatory Name

PATRICIA A. BOWEN
COO RESIDENTIAL
LIVING

Title: Signatory Title

Address: 1261 South Main Street

City, State, Zip: Plantsville, CT, 06479

Phone: 860.628.3068

Fax:

E-Mail: kkeefe@livewell.org

Date Signed: _____

NOTE: Lessor is required by law to collect applicable Sales Tax on Lessee's invoice, unless a valid Exemption Certificate is obtained. It is the Lessee's responsibility to provide a valid Exemption Certificate to Lessor. Lessor will recognize Lessee's exempt status upon receipt of a valid Exemption Certificate.

Please indicate if your organization is exempt from Sales Tax

[] NO, we are not exempt from Sales Tax

[] YES, we are exempt from Sales Tax

Please fax a valid Exemption Certificate to (877) 745-7711 or email to: acp-taxaccounting@hanger.com.



**CLINICAL SERVICE AND EQUIPMENT SCHEDULE
ATTACHMENT 1**

LESSOR:

Accelerated Care Plus Leasing Inc.
4999 Aircenter Circle Ste 103
Reno, NV 89502

LESSEE:

Equipment Location: LiveWell
Address: 1261 South Main Street
City: Plantsville State: CT ZIP: 06479

* **MONTHLY RENT PAYMENT:** \$500.00

DESCRIPTION	QTY.
OmniSWD® Shortwave Diathermy System	1

EQUIPMENT MAINTENANCE, SERVICE AND ANNUAL CALIBRATION INCLUDED

*EQUIPMENT TRANSPORTATION, SHIPPING AND DELIVERY:	<u>\$0.00</u>
*INITIAL START-UP SUPPLY PACKAGE	<u>\$0.00</u>
CLINICAL SUPPORT AND EDUCATION:	<u>Accelerated Lite</u>



CLINICAL SERVICE AND EQUIPMENT SCHEDULE
ATTACHMENT 1
(Continued)

ACCELERATED LITE - Instruction & Support

- a. **Onboarding:** Initial onsite set-up and orientation to ACP's 8 Evidence-based Clinical Programs encompassing 34 Clinical Education courses, protocols and pathways, and the application of included medical technologies, provided by licensed expert Clinical Program Consultant (CPC).
- b. **Clinical Program Instruction & Support:** Full clinical program instruction and consultative support to address identified clinical/operational objectives. Onsite consultative visits by specifically-assigned CPC are educationally-focused and targeted to the interdisciplinary care team to improve assessment and treatment of common conditions (i.e. ortho, pain management, neuro rehab, cardiopulmonary, continence, falls & balance, dysphagia, wound management, etc). Includes:
 - 1. **Onsite Clinical Consultant Sessions:** 2 sessions minimum to provide identified clinical program training.
 - 2. **Unlimited Remote Support:** Clinical Hotline and one-on-one phone/email or via virtual care technologies, including real-time interactive audio/video communications
 - 3. **Online Learning:** Full access to ACP's online clinical education portal's accredited courses, unlimited access to webinars, training videos, protocols and pathways, clinical and regulatory tips
 - 4. **Materials:** All clinical courses, protocols, pathways, marketing collaterals, clinical regulatory tips

** The amounts do not include any applicable sales taxes, property taxes, or other fees imposed by the Federal, State or Local governmental agencies. All prices are in US dollars.*



**AGREEMENT AMENDMENTS
ATTACHMENT 2**

In order to facilitate and expedite changes to this Clinical Service and Therapeutic Rehabilitation Equipment Operating Lease Agreement (Agreement), the Parties agree to the following process:

- Email may be initiated to change specific requirements of this Agreement. Such email must clearly state the intent to amend the Agreement, by including the following statement:
 - "This email is to confirm that the following changes are being made to the executed Clinical Service and Therapeutic Rehabilitation Equipment Operating Lease Agreement between our two companies:"
- The email must be sent in accordance with the Section 24 notification requirements.
- The email must be acknowledged by the receiving Party, with a reply confirming agreement with the change.
- Once the email was confirmed and accepted by the receiving Party, the Parties agree that the email shall change the requirements of the Agreement and for all purposes, legal and otherwise, will be considered as an Amendment to the Agreement.

To: (Lessee/Lessor representative)

Lessee / Facility Name: LiveWell

This email is to confirm that the following changes are being made to the executed Clinical Service and Therapeutic Rehabilitation Equipment Operating Lease Agreement between our two companies:

(Fully detail the changes to the executed Agreement: what is being changed, effective date, etc.)

In order to proceed with timely implementation of the changes, please reply to this email confirming the above changes.

Sincerely,

(Lessee/Lessor representative)

Company Name

The signee represents that he/she is an officer or representative vested (explicitly, implicitly, or through conduct) and authorized to represent and legally bind the company on which behalf the email is being sent.

General Information and Questionnaire
Accounting Basis

Name of Facility LiveWell Alliance, Inc.	License No. 002-09-33	Report for Year Ended 9/30/2022	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 If "No," explain.
 No

N/A

Independent Accounting Firm

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

Services Provided by This Firm (*describe fully*)

1 401K Audit, year-end audit, Medicaid and Medicare cost reports, tax Returns	\$ 70,044
2 Match calculations - Pension Audit	\$ 8,490
3 Business Tax Prep for Resilient Living (Disallowed on page 28)	\$ 191
4	\$
	Charge for Services Provided
	\$ 78,725

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	Telephone Number
1 Wiggan and Dana	860-297-3700
2 Jackson & Lewis, LLP	860-522-0404
3 Gfeller Laurie, LLP	860-760-8400
4 Spruce Law, LLP	978-296-3030
5 See attachment page 7a	See attachment page 7a

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 35 New England Business Center Dr Ste 220, Andover, MA 01810
 5 See attachment page 7a

Services Provided by This Firm (*describe fully*)

1 Resident Issues	\$ 40,363
2 HR/ Personnel legal issues	\$ 9,945
3 Collections/Leins -Resident (Disallowed on Pg 28)	\$ 1,578
4 HR/ Personnel legal issues	\$ 28,558
5 See attachment page 7a	\$ 1,196
	Charge for Services Provided
	\$ 81,640

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

General Information and Questionnaire
Legal Firm Continued

Name of Facility	License No.	Report for Year Ended	Page	of
LiveWell Alliance, Inc.	002-09-33	9/30/2022	7a	37
Legal Services Information				
Name of Legal Firm or Independent Attorney			Telephone Number	
1 Martocchio & Oliveira			860-621-9700	
2 Pullman & Comley			860-424-4300	
Address (<i>No. & Street, City, State, Zip Code</i>)				
1 191 Main Street Southington CT 06489				
2 90 State House Sq, Hartford, CT 06103				
Services Provided by This Firm (<i>describe fully</i>)				
1 Building Legal inquiries			422	
2 Bond redemption (Disallowed on Pg. 28)			774	
			Charge for Services Provided	
			\$ 1,196	

LiveWell
Page 7 Attachment - Accounting Breakout
FYE 9/30/2022

A.022
 89.6066%

<u>Accounting Firm</u>	<u>Amount</u>	<u>Allowable</u>	<u>Disallowed</u>	ALLOCATED		
				<u>Amount</u>	<u>Allowable</u>	<u>Disallowed</u>
Marcum LLP	70,044	70,044	-	62,764	62,764	-
Pension Contracts	8,490	8,490	-	7,608	7,608	-
Tax Act	191	-	191	171	-	171
	<u>78,725</u>	<u>78,534</u>	<u>191</u>	<u>70,543</u>	<u>70,372</u>	<u>171</u>

Schedule of Resident Statistics

Name of Facility LiveWell Alliance, Inc.		License No. 002-09-33			Report for Year Ended 9/30/2022				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	115	115			115	115							
B. As of midnight of THIS report period	114	114							114	114			
3. Total Number of Days Care Provided During Period													
A. Medicare	736	736			554	554			182	182			
B. Medicaid (Conn.)	26,072	26,072			19,291	19,291			6,781	6,781			
C. Medicaid (other states)													
D. Private Pay													
E. State SSI for RCH	15,249	15,249			11,731	11,731			3,518	3,518			
F. Other (Specify)													
G. Total Care Days During Period (3A thru F)	42,057	42,057			31,576	31,576			10,481	10,481			
4. Total Number of Days Not Included in Figures in 3G for Which Revenue Was Received for Reserved Beds													
A. Medicaid Bed Reserve Days													
B. Other Bed Reserve Days	214	214			153	153			61	61			
5. Total Resident Days (3G + 4A + 4B)	42,271	42,271			31,729	31,729			10,542	10,542			

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 9/30/2022			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	CCNH	RHNS	CCNH	RHNS	Other	R.C.H.	ICF-MR					
No. of Residents	2	73		39									
Per Diem Rate													
a. One bed rm.	Various	308.00		636.00									
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									2,146	2,146			
B. Medicaid (Exclusive of Part B)													
1. Maintenance Treatments													
2. Restorative Treatments													
C. Other									632	632			
D. Total Physical Therapy Treatments									2,778	2,778			
8. Total Number of Speech Therapy Treatments													
A. Medicare - Part B									504	504			
B. Medicaid (Exclusive of Part B)													
1. Maintenance Treatments													
2. Restorative Treatments													
C. Other									77	77			
D. Total Speech Therapy Treatments									581	581			
9. Total Number of Occupational Therapy Treatments													
A. Medicare - Part B									3,691	3,691			
B. Medicaid (Exclusive of Part B)													
1. Maintenance Treatments													
2. Restorative Treatments													
C. Other									723	723			
D. Total Occupational Therapy Treatments									4,414	4,414			

Annual Report of Long-Term Care Facility

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Report of Expenditures - Salaries & Wages

Name of Facility LiveWell Alliance, Inc.	License No. 002-09-33	Report for Year Ended 9/30/2022	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)	161,450	2,282				
3. Assistant Administrator (Complete also Sec. IV of Schedule A1)						
4. Other Administrative Salaries (telephone operator, clerks, receptionists, etc.)	1,331,593	30,516			291,232	5,259
5. Dietary Service						
a. Head Dietitian						
b. Food Service Supervisor						
c. Dietary Workers	632,199	29,434			66,807	3,110
6. Housekeeping Service						
a. Head Housekeeper						
b. Other Housekeeping Workers	402,606	22,582			7,416	416
7. Repairs & Maintenance Services						
a. Engineer or Chief of Maintenance						
b. Other Maintenance Workers	216,163	6,519			11,232	416
8. Laundry Service						
a. Supervisor						
b. Other Laundry Workers	61,714	2,809				
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	228,077	4,235			90,465	1,805
b. RN						
1. Direct Care	1,330,874	30,455			100,762	2,500
2. Administrative**	97,930	2,213				
c. LPN						
1. Direct Care	831,268	25,890				
2. Administrative**						
d. Aides and Attendants	3,543,997	166,082			393,259	16,537
e. Physical Therapists	169,841	3,331				
f. Speech Therapists	35,358	560				
g. Occupational Therapists	328,085	8,410				
h. Recreation Workers	414,841	13,053				
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	127,296	3,766			343,960	7,911
n. Marketing						
o. Other (Specify) See Attached Schedule						
<i>A-13. Total Salary Expenditures</i>	9,913,292	352,137			1,305,133	37,954

* 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 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		9/30/2022			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		9/30/2022			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***										
Maley Hunt (10/1/21 - 9/30/22)	161,450			Standard Benefits	Administrator	2,282	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	9/30/2022	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	13,032	No hours				
3. Pharmacist						
4. Podiatrist						
5. Physical Therapy						
a. Resident Care						
b. Other						
6. Social Worker						
7. Recreation Worker						
8. Physicians						
a. Medical Director (entire facility)	15,185	76				
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 Meetings	6,050	30				
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	8,640					
B-13 Total Fees Paid in Lieu of Salaries	42,907	106				

* 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.

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	9/30/2022	15	37
Item	Total	CCNH	RHNS	Other
1. Administrative and General				
a. Employee Health & Welfare Benefits				
1. Workmen's Compensation	\$ 295,851	261,125		34,726
2. Disability Insurance	\$ 42,692	37,681		5,011
3. Unemployment Insurance	\$ 12,808	11,305		1,503
4. Social Security (F.I.C.A.)	\$ 810,660	715,507		95,153
5. Health Insurance	\$ 1,291,135	1,139,585		151,550
6. Life Insurance (employees only) (not-owners and not-operators)	\$ 12,028	10,616		1,412
7. Pensions (Non-Discriminatory) (not-owners and not-operators)	\$ 390,000	344,223		45,777
8. Uniform Allowance	\$ 2,555	2,255		300
9. Other (<i>Specify</i>) See Attached Schedule	\$ 71,939	63,495		8,444
b. Personal Retirement Plans, Pensions, and Profit Sharing Plans for Owners and Operators (Discriminatory)*	\$			
c. Bad Debts*	\$ 172,896	172,896		
d. Accounting and Auditing	\$ 78,725	70,543		8,182
e. Legal (<i>Services should be fully described on Page 7</i>)	\$ 81,640	81,640		
f. Insurance on Lives of Owners and Operators (<i>Specify</i>)*	\$			
g. Office Supplies	\$ 18,894	14,147		4,747
h. Telephone and Cellular Phones				
1. Telephone & Pagers	\$ 29,696	26,610		3,086
2. Cellular Phones	\$ 9,255	8,293		962
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	\$ 870,451	870,451		
Subtotal	\$ 4,191,225	3,830,372		360,853

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

(Carry Subtotals forward to next page)

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	9/30/2022		16	37
Item	Total	CCNH	RHNS	Other	
<i>Subtotals Brought Forward:</i>	4,191,225	3,830,372		360,853	
l. Travel and Entertainment					
1. Resident Travel and Entertainment	\$ 3,028	2,713		315	
2. Holiday Parties for Staff	\$ 18,168	16,280		1,888	
3. Gifts to Staff and Residents	\$ 19,160	17,169		1,991	
4. Employee Travel	\$ 4,631	3,649		982	
5. Education Expenses Related to Seminars and Conventions	\$ 26,964	26,065		899	
6. Automobile Expense (<i>not purchase or depreciation</i>)	\$ 20,554	18,628		1,926	
7. Other (<i>Specify</i>) See Attached Schedule	\$ 861	772		89	
m. Other Administrative and General Expenses					
1. Advertising Help Wanted (<i>all such expenses</i>)	\$ 84,750	84,750			
2. Advertising Telephone Directory (<i>all such expenses</i>)***	\$				
3. Advertising Other (<i>Specify</i>)*** See Attached Schedule	\$ 62,005	54,666		7,339	
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	\$ 6,016	5,391		625	
* 8. Dues and Membership Fees to Professional Associations (<i>Specify</i>) See Attached Schedule	\$ 16,860	14,256		2,604	
8a. Dues to Chamber of Commerce & Other Non-Allowable Org.***	\$ 975	812		163	
9. Subscriptions	\$ 12,141	10,879		1,262	
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>)	\$ 282,878	253,477		29,401	
12. Administrative Management Services**	\$				
13. Other (<i>Specify</i>) See Attached Schedule	\$ 468,895	421,100		47,795	
<i>C-14 Total Administrative & General Expenditures</i>	\$ 5,219,111	4,760,979		458,132	

* 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 (Disallowed)	\$ 535		\$ 62
Meals - Business Expense (Disallowed)	237		27
Total Other Travel and Entertainment	\$ 772	\$ -	\$ 89

Schedule of Other Advertising

Description	CCNH	RHNS	Other
	-		-
Other Advertising (Disallowed)	\$ 54,666		\$ 7,339
Total Other Advertising	\$ 54,666	\$ -	\$ 7,339

Schedule of Dues

Description	CCNH	RHNS	Other
	-		-
Leadig Age	\$ 13,441		1,559
ALTCFM	76		9
CTAHCF	314		36
AAPACN	220		26
Society of HR Dues	205		24
CALA			950
Total Dues	\$ 14,256	\$ -	\$ 2,604

Schedule of Contributions

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

Schedule of Other Administrative and General

Description	CCNH	RHNS	Other
	-		-
Nursing Admin Licenses (Disallowed)	\$ 7,987		
Computer Software Supplies	1,050		
ADC Expenses (Disallowed)	121		13
Licenses & Fees	157		18
Flowers (Disallowed)	11,201		1,299
Professional Fees (Disallowed \$199,500, \$29,570, \$18,756 & \$17,451 on CCNH)	281,256		32,626
Software / Computer Supplies	46,721		5,419
Computer Software	1,792		208
Small Equipment	616		71
Other Licenses	161		19
Routine Bank Charges	4,101		476
Non-routine Bank Charges (Disallowed)	28,117		3,261
Fines & Penalties (Disallowed)	8,021		930
ACL Supplies - Non Medical (Disallowed Community Services Expense)	6,312		732
Supplies - Non Medical	131		15
Center for Resilient Living Expenses (Disallowed)	22,043		2,556
Other Expenses (Disallowed)	1,313		152
Total Other Administrative and General	\$ 421,100	\$ -	\$ 47,795

Schedule C-1 - Management Services*

Name of Facility LiveWell Alliance, Inc.	License No. 002-09-33	Report for Year Ended 9/30/2022	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 9/30/2022	Page 18	of 37
Item		Total	CCNH	RHNS	Other
2. Dietary					
a. In-House Preparation & Service					
1.	Raw Food	\$ 486,455	439,962		46,493
2.	Non-Food Supplies	\$ 51,442	46,525		4,917
3.	Other (<i>Specify</i>) _____ Other Dietary Supplies	\$ 13,298	12,027		1,271
b. Purchased Services (<i>by contract other than through Management Services</i>) (<i>Complete Schedule C-2 att. Page 21</i>)		\$ 1,078	975		103
c. Other (<i>Specify</i>) _____		\$			
2D. Total Dietary Expenditures (2a + b + c + d)		\$ 552,273	499,489		52,784
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 type="radio"/> Yes <input checked="" 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.

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 9/30/2022		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. \$	13,364	13,364		
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>)		\$	171,235	171,235		
c. Other (<i>Specify</i>)		\$				
3D. Total Laundry Expenditures (3a + b + c)		\$	184,599	184,599		
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	9/30/2022		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. \$	73,092	61,775		11,317
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. \$	36,224	30,616		5,608
C.	Other (<i>Specify</i>)	\$				
4D.	Total Housekeeping Expenditures (4a + b + c)	\$	109,316	92,391		16,925
5.	Resident Care (Supplies)**					
a.	Prescription Drugs***					
1.	Own Pharmacy	\$				
2.	Purchased from Pharmacy	\$	23,779	23,468		311
b.	Medicine Cabinet Drugs	\$	53,186	53,186		
c.	Medical and Therapeutic Supplies	\$	395,703	395,703		
d.	Ambulance/Limousine***	\$				
e.	Oxygen					
1.	For Emergency Use	\$				
2.	Other***	\$	7,131	7,131		
f.	X-rays and Related Radiological Procedures***	\$	100	100		
g.	Dental (<i>Not dentists who should be included under salaries or fees</i>)	\$				
h.	Laboratory***	\$				
i.	Recreation	\$	49,367	49,367		
j.	Direct Management Services*	\$				
k.	Indirect Management Services*	\$				
l.	Other (Specify)**** See Attached Schedule	\$	185,993	174,894		11,099
5M.	Total Resident Care Expenditures (5a - 5j)	\$	715,259	703,849		11,410

* 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.

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 9/30/2022				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
Matrixcare (MDI-Achieve)		<input type="radio"/>	<input checked="" type="radio"/>	N/A	General Ledger Software / Billing	41,641		4,830	16	m11
Connecticut Computer Service		<input type="radio"/>	<input checked="" type="radio"/>	N/A	Computer and software maintenance	93,945		10,896	16	m11
		<input type="radio"/>	<input checked="" type="radio"/>	N/A	Payroll processing	72,451		8,403	16	m11
Adams & Knight, Inc		<input type="radio"/>	<input checked="" type="radio"/>	N/A	Marketing services	39,875		4,625	16	m3
Fathom		<input type="radio"/>	<input checked="" type="radio"/>	N/A	Relationship consulting	29,570		3,430	16	m13
iMission Institute		<input type="radio"/>	<input checked="" type="radio"/>	N/A	Web & Marketing Services	18,756		2,176	16	m13
OnePoint Partners		<input type="radio"/>	<input checked="" type="radio"/>	N/A	Construction Consultants	199,500		23,140	16	m13
Zmark Health		<input type="radio"/>	<input checked="" type="radio"/>	N/A	Business Process Review	17,451		2,024	16	m13
H&H Linen		<input type="radio"/>	<input checked="" type="radio"/>	N/A	Laundry Services	171,235			19	3b
CWPM		<input type="radio"/>	<input checked="" type="radio"/>	N/A	Housekeeping - trash removal	29,507		5,405	20	4b
Security Services of Connecticut, Inc		<input type="radio"/>	<input checked="" type="radio"/>	N/A	Security	95,252		17,449	22	6f
D. Landino Landscaping		<input type="radio"/>	<input checked="" type="radio"/>	N/A	Landscaping	17,994		3,296	22	6f
Custom Exterior Landscaping		<input type="radio"/>	<input checked="" type="radio"/>	N/A	Landscaping	16,797		3,078	22	6f
Otis Elevator		<input type="radio"/>	<input checked="" type="radio"/>	N/A	Elevator Service	8,934		1,637	22	6f

* 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).

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 9/30/2022			Page 21a	of 37		
Name of Individual or Company	Address	Related ** to		Explanation of Relationship	Full Explanation of Service Provided*	Total Cost/Page Ref.***				
		Yes	No			CCNH	RHNS	Other	Pg	Line
EMCOR Services New England Mechanical		<input type="radio"/>	<input checked="" type="radio"/>	N/A	HVAC Mainenance Services	11,929		2,186	22	6a
Facility Compliance Services		<input type="radio"/>	<input checked="" type="radio"/>	N/A	Inspections & Life Safety Reviews	10,223		1,873	22	6f
UKG		<input type="radio"/>	<input checked="" type="radio"/>	N/A	Payroll Processing Fees	19,265		2,235	16	m11
		<input type="radio"/>	<input checked="" type="radio"/>	N/A						
		<input type="radio"/>	<input checked="" type="radio"/>	N/A						
		<input type="radio"/>	<input checked="" type="radio"/>	N/A						
		<input type="radio"/>	<input checked="" type="radio"/>	N/A						

* 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	9/30/2022			22	37
Item	Total	CCNH	RHNS	Other		
6. Maintenance & Operation of Plant						
a. Repairs & Maintenance	\$ 34,588	30,934		3,654		
b. Heat	\$ 44,443	37,562		6,881		
c. Light & Power	\$ 197,227	166,691		30,536		
d. Water	\$ 24,742	20,911		3,831		
e. Equipment Lease (<i>Provide detail on page 6</i>)	\$ 9,096	7,688		1,408		
f. Other (<i>itemize</i>)	\$ 312,228	265,524		46,704		
See Attached Schedule						
6g. Total Maint. & Operating Expense (6a - 6f)	\$ 622,324	529,310		93,014		
7. Depreciation (<i>complete schedule page 23*</i>)						
a. Land Improvements	\$ 10,886	9,201		1,685		
b. Building & Building Improvements	\$ 371,392	325,406		45,986		
c. Non-Movable Equipment	\$					
d. Movable Equipment	\$ 179,729	145,840		33,889		
*7e. Total Depreciation Costs (7a + b + c + d)	\$ 562,007	480,447		81,560		
8. Amortization (<i>Complete att. Schedule Page 24*</i>)						
a. Organization Expense	\$					
b. Mortgage Expense	\$ 98,965	83,643		15,322		
c. Leasehold Improvements	\$					
d. Other (<i>Specify</i>)	\$					
*8e. Total Amortization Costs (8a + b + c + d)	\$ 98,965	83,643		15,322		
9. Rental payments on leased real property less real estate taxes included in item 10b	\$					
10. Property Taxes						
a. Real estate taxes paid by owner	\$					
b. Real estate taxes paid by lessor	\$ 98,912	83,598		15,314		
c. Personal property taxes	\$ 35,512	30,014		5,498		
11. Total Property Expenses (7e + 8e + 9 + 10)	\$ 795,396	677,702		117,694		

* 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
	-		-
Grounds Landscaping	\$ 10,586		\$ 1,939
Farmington Ave R&M Expenses (Disallowed)	34,284		6,280
Purchased Service	1,395		255
Snow Plowing	6,444		1,181
Exterminator Service	4,158		762
Supplies - Plant & Maint.	24,062		4,408
Maintenance Inspections	14,104		2,584
Grounds Maintenance	257		47
Grounds Landscaping	2,071		379
Equipment Rental	1,236		227
Small Equipment Purchase - Plant & Maint.	3,130		573
Purchased Services - Groundskeeping	18,082		3,313
Purchased Services - Indoor Plants	5,439		996
Purchased Services - Snow Plowing	17,994		3,296
Purchased Services - Fire Protection	3,417		626
Purchased Services - Security	95,252		17,449
Purchased Services - HVAC	639		117
Equipment Rental - Storage Space	12,403		2,272
Purchased Services - Elevator	10,571		
Total Other Repairs and Maintenance	\$ 265,524	\$ -	\$ 46,704

Depreciation Schedule

Name of Facility LiveWell Alliance, Inc		License No. 002-09-33		Report for Year Ended 9/30/2022				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	846,994	S/L	Various	10,886					
2. Disposals (attach schedule)													
3. Acquired during this report period (attach schedule)		266,164		244,955		S/L	20 Yrs	11,248					
A-4. Subtotal									22,134				
B. Building and Building Improvements													
1. Acquired prior to this report period		13,902,055		13,902,055	12,243,072	S/L	Various	355,277					
2. Disposals (attach schedule)													
3. Acquired during this report period (attach schedule)		48,646		48,646		S/L	10 Yrs	4,867					
B-4. Subtotal									360,144				
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 Vehicles		X		Var	Var	68,884		68,884	68,884	S/L	Various		
b. Crowley Ford		X		5	13	26,028		26,028	26,028	S/L	5		
c.													
d.													
2. Movable Equipment													
a. Acquired prior to this report period				Var	Var	3,104,735		3,104,735	2,784,247	S/L	Various	149,641	
b. Disposals (attach schedule)													
Acquired during this report period (attach schedule):													
c. Administrative				Var	Var	75,315		75,315		S/L	5 Yrs	24,386	
d. Standard Resident				Var	Var	24,930		24,930		S/L	3 Yrs	5,702	
e. Specialized Resident													
Total Acquired during this report period						100,245		100,245				30,088	
D-3. Subtotal												179,729	
E. Total Depreciation										562,007			

Schedule of Land Improvements Acquired during this report period

Acquisition Date	Description of Item	Cost	Useful Life	Depreciation
Additions:				
FY2022	66 Mulberry Street - Parking Lot	\$ 266,164	20	\$ 11,248
Total additions for Land Improvement		\$ 266,164		\$ 11,248
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	See attached schedule	\$ 48,646	10	\$ 4,867
Total additions for Building Improvement		\$ 48,646		\$ 4,867
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	Pick One	Cost	Useful Life	Depreciation
		Movable Category			
Additions:					
Various	See attached schedule	Standard Resident	\$ 24,930	5	\$ 5,702
Various	See attached schedule	Administrative	75,315	3	24,386
Total additions for Movable Equipmen			\$ 100,245		\$ 30,088
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 Improvemen		\$ -		\$ -
Deletions:				
Total deletions for Leasehold Improvemen		\$ -		\$ -

*Ties to Page 24, Line C3

**Ties to Page 24, Line C2

<u>Description</u>	<u>Useful Life</u>	<u>Acquisition Date</u>	<u>Cost</u>	<u>Cost To Be Depreciated</u>	<u>Method</u>	<u>2021 Accum Depreciation</u>	<u>2022 Depreciation</u>	<u>2022 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	844,756	10,140	854,896	1,909
9/30/2019 Asset Additions									
Commercial Asphalt Maintenance	10	9/1/2019	7,459	7,459	S/L	2,238	746	2,984	4,475
9/30/2022 Asset Additions									
66 Mulberry Street - Parking Lot**	20	FY2022	266,164	224,955	S/L	-	11,248	11,248	213,707
Total Land Improvements			1,130,428	1,089,219		846,994	22,134	869,128	220,091

<u>Description</u>	<u>Useful Life</u>	<u>Acquisition Date</u>	<u>Cost</u>	<u>Cost To Be Depreciated</u>	<u>Method</u>	<u>2021 Accum Depreciation</u>	<u>2022 Depreciation</u>	<u>2022 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	12,168,574	322,961	12,491,535	1,365,358
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	1,068	267	1,335	6,686
RLPS Architects	30	7/1/2018	4,468	4,468	S/L	596	149	745	3,723
Automatic Door Systems	10	10/1/2017	1,298	1,298	S/L	455	130	585	713
EMCOR Services	10	10/1/2017	831	831	S/L	291	83	374	457
Kinsley Power	10	11/1/2017	698	698	S/L	245	70	315	383
Bay State Elevator	10	12/1/2017	3,337	3,337	S/L	1,169	334	1,503	1,834
Rewire 2A	10	12/1/2017	516	516	S/L	181	52	233	283
Labeling of 8 Doors - Molding	10	12/1/2017	2,175	2,175	S/L	762	218	980	1,195
Reliable Refrigerators	10	1/1/2018	2,329	2,329	S/L	815	233	1,048	1,281
Innovative Building & Renovations	10	2/1/2018	5,970	5,970	S/L	2,090	597	2,687	3,284
Automatic Door Systems	10	3/1/2018	1,189	1,189	S/L	416	119	535	654
EMCOR Services	10	3/1/2018	600	600	S/L	210	60	270	330
Kinsley Power	10	3/1/2018	667	667	S/L	234	67	301	366
Reliable Refrigerators	10	3/1/2018	854	854	S/L	298	85	383	471
Reliable Refrigerators	10	4/1/2018	900	900	S/L	315	90	405	495
Reliable Refrigerators	10	4/1/2018	752	752	S/L	263	75	338	414
Wiremen	10	4/1/2018	1,212	1,212	S/L	424	121	545	667
Saucier Mechanical Services	10	6/1/2018	3,465	3,465	S/L	1,214	347	1,561	1,904
EMCOR Services	10	7/1/2018	700	700	S/L	245	70	315	385
James Brandanini	10	7/1/2018	625	625	S/L	220	63	283	342
Automated Building Services	10	8/1/2018	699	699	S/L	245	70	315	384
EMCOR Services	10	8/1/2018	1,821	1,821	S/L	637	182	819	1,002
Amex	10	8/1/2018	960	960	S/L	336	96	432	528
Innovative Building & Renovations	10	9/1/2018	20,774	20,774	S/L	7,270	2,077	9,347	11,427
Stanley Access Tech	10	9/1/2018	1,644	1,644	S/L	575	164	739	905
Tao Water Art Gallery	10	9/1/2018	5,800	5,800	S/L	2,030	580	2,610	3,190
A-Tech (Dietary)	10	9/1/2018	1,332	1,332	S/L	466	133	599	733
Arjo, Inc (Motor Gear Box)	10	9/1/2018	1,121	1,121	S/L	392	112	504	617
Emcor (HRU & Exhaust Fan Repair)	10	9/1/2018	3,166	3,166	S/L	1,109	317	1,426	1,740
MJ Daly LLC (Sprinkler Removed)	10	9/1/2018	1,031	1,031	S/L	361	103	464	567
Positano Plumbing	10	9/1/2018	851	851	S/L	255	85	340	511
Baystate Elevator	10	9/1/2018	793	793	S/L	237	79	316	477
9/30/2019 Asset Additions									
Richter & Cegan, Inc - Plans	30	3/31/2019	3,695	3,695	S/L	369	123	492	3,203
James Bradanini	10	10/1/2018	650	650	S/L	163	65	228	423
Superior Fence	10	12/18/2018	2,875	2,875	S/L	720	288	1,008	1,867

Emcore (HRU & Heating Repair)	10	1/19/2019	3,038	3,038	S/L	760	304	1,064	1,974
Superior Fence	10	3/19/2019	835	835	S/L	210	84	294	541
Emcore	10	3/19/2019	2,323	2,323	S/L	580	232	812	1,511
Automated Building Systems	10	3/19/2019	2,524	2,524	S/L	630	252	882	1,642
Innovative Building Renovations	10	4/19/2019	1,690	1,690	S/L	423	169	592	1,099
Superior Fence	10	4/19/2019	2,325	2,325	S/L	582	233	815	1,510
Raintech	10	4/19/2019	2,445	2,445	S/L	612	245	857	1,588
Emcore Services	10	4/19/2019	2,113	2,113	S/L	528	211	739	1,374
James Bradanini	10	5/19/2019	625	625	S/L	157	63	220	405
Emcore Services	10	5/19/2019	853	853	S/L	213	85	298	555
Innovative Building Renovations	10	6/19/2019	27,200	27,200	S/L	6,800	2,720	9,520	17,680
Proline -(Kitchen Repairs)	10	6/19/2019	1,627	1,627	S/L	407	163	570	1,056
Automated Building Systems	10	6/19/2019	675	675	S/L	170	68	238	437
Emcor Services	10	6/19/2019	611	611	S/L	153	61	214	397
Emcor Services	10	6/19/2019	2,612	2,612	S/L	653	261	914	1,698
Proline -(Kitchen Repairs)	10	6/19/2019	642	642	S/L	160	64	224	418
Proline -(Kitchen Repairs)- Freezer Doors	10	7/1/2019	5,741	5,741	S/L	1,435	574	2,009	3,732
Raintech - Door Repair	10	7/1/2019	1,528	1,528	S/L	382	153	535	993
Emcore	10	7/1/2019	1,968	1,968	S/L	492	197	689	1,279
Wiremen, Inc	10	8/19/2019	868	868	S/L	217	87	304	564
Innovative Building Renovations-Desk Stations & Med Saf	10	9/19/2019	4,780	4,780	S/L	1,195	478	1,673	3,107

9/30/2020 Asset Additions

New England Subsurface Imaging	30	9/16/2020	400	400	S/L	26	13	39	361
Emcore	10	10/19/2019	3,213	3,213	S/L	642	321	963	2,250
Emcore	10	10/19/2019	5,438	5,438	S/L	1,088	544	1,632	3,806
Emcore	10	10/19/2019	1,107	1,107	S/L	222	111	333	774
Wiremen, Inc	10	Oct-19	2,458	2,458	S/L	492	246	738	1,720
Emcore	10	11/19/2019	1,791	1,791	S/L	358	179	537	1,254
R&S Construction Services - Roof Repair	10	11/19/2019	3,746	3,746	S/L	750	375	1,125	2,621
James Brandini	10	11/19/2019	1,150	1,150	S/L	230	115	345	805
Stanley Access Tech - Door Repair	10	11/19/2019	922	922	S/L	184	92	276	646
Raintech -	10	11/19/2019	748	748	S/L	150	75	225	523
Emcore	10	11/19/2019	1,705	1,705	S/L	342	171	513	1,192
Wiremen, Inc	10	11/19/2019	1,939	1,939	S/L	388	194	582	1,357
Emcore	10	12/19/2019	2,861	2,861	S/L	572	286	858	2,003
Emcore - Hot Water Heater	10	1/14/2020	15,812	15,812	S/L	3,162	1,581	4,743	11,069
Emcore	10	1/20/2020	1,199	1,199	S/L	240	120	360	839
R&S Construction Services - Roof Repair	10	1/31/2020	24,992	24,992	S/L	4,998	2,499	7,497	17,495
Raintech - Door Repair and Frames	10	1/28/2020	6,909	6,909	S/L	1,382	691	2,073	4,836
Automated Building Systems	10	1/17/2020	1,745	1,745	S/L	350	175	525	1,220
Raintech	10	1/20/2020	572	572	S/L	114	57	171	401
Wiremen, Inc	10	1/21/2020	619	619	S/L	124	62	186	433
Emcore	10	1/30/2020	714	714	S/L	142	71	213	501
Kinsley Power Systems	10	2/20/2020	1,140	1,140	S/L	228	114	342	798
Wiremen, Inc	10	2/20/2020	3,150	3,150	S/L	630	315	945	2,205
Emcore	10	2/20/2020	5,441	5,441	S/L	1,088	544	1,632	3,809
James Brandini	10	3/20/2020	1,415	1,415	S/L	284	142	426	989
Innovative Building Renovations-Offices	10	3/20/2020	23,910	23,910	S/L	4,782	2,391	7,173	16,737
Superior Fence	10	5/20/2020	525	525	S/L	106	53	159	366
Emcore	10	7/20/2020	6,591	6,591	S/L	1,318	659	1,977	4,614
Emcore	10	7/20/2020	3,756	3,756	S/L	752	376	1,128	2,628
Positano Plumbing	10	7/20/2020	845	845	S/L	170	85	255	590
ARJO	10	7/20/2020	3,796	3,796	S/L	760	380	1,140	2,656
Superior Fence	10	9/20/2020	1,200	1,200	S/L	240	120	360	840

9/30/2021 Asset Additions

Wiremen, Inc	10	11/1/2020	1,299	1,299	S/L	130	130	260	1,039
Emcore	10	1/21/2021	3,213	3,213	S/L	321	321	642	2,571
Emcore	10	1/21/2021	2,964	2,964	S/L	296	296	592	2,372

Wiremen, Inc	10	2/21/2021	1,312	1,312	S/L	131	131	262	1,050
Kinsley Power Systems	10	2/21/2021	667	667	S/L	67	67	134	533
Automated Building Systems	10	3/21/2021	3,076	3,076	S/L	308	308	616	2,460
Emcore	10	4/21/2021	3,213	3,213	S/L	321	321	642	2,571
Kinsley Power Systems	10	4/21/2021	2,487	2,487	S/L	249	249	498	1,989
ARJO	10	4/21/2021	2,002	2,002	S/L	200	200	400	1,602
Emcore	10	5/11/2021	1,578	1,578	S/L	158	158	316	1,262
Emcore	10	5/27/2021	13,947	13,947	S/L	1,395	1,395	2,790	11,157
Emcore	10	7/21/2021	3,213	3,213	S/L	321	321	642	2,571
Stanley Door	10	7/21/2021	1,483	1,483	S/L	148	148	296	1,187
Gid Wildman & Son Painting LLC	10	8/21/2021	1,250	1,250	S/L	125	125	250	1,000
Gid Wildman & Son Painting LLC	10	8/21/2021	1,250	1,250	S/L	125	125	250	1,000
Emcore	10	8/21/2021	1,783	1,783	S/L	178	178	356	1,427
Gid Wildman & Son Painting LLC	10	9/21/2021	1,275	1,275	S/L	128	128	256	1,019
Gid Wildman & Son Painting LLC	10	9/21/2021	1,500	1,500	S/L	150	150	300	1,200

9/30/2022 Asset Additions

Emcore	10	10/21/2021	3,310	3,310	S/L	-	331	331	2,979
Innovative Building Renovations-	10	10/21/2021	3,665	3,665	S/L	-	367	367	3,298
Wiremen, Inc	10	10/21/2021	1,709	1,709	S/L	-	171	171	1,538
Roberge Plumbing Inc	10	11/21/2021	8,650	8,650	S/L	-	865	865	7,785
Facility Compliance	10	11/21/2021	3,398	3,398	S/L	-	340	340	3,058
Wiremen, Inc	10	11/21/2021	3,095	3,095	S/L	-	310	310	2,785
Emcore	10	11/21/2021	1,710	1,710	S/L	-	171	171	1,539
Emcore	10	11/21/2021	851	851	S/L	-	85	85	766
Emcore	10	12/21/2021	7,129	7,129	S/L	-	713	713	6,416
Emcore	10	1/22/2022	2,399	2,399	S/L	-	240	240	2,159
Emcore	10	1/22/2022	3,310	3,310	S/L	-	331	331	2,979
Emcore	10	1/22/2022	5,861	5,861	S/L	-	586	586	5,275
Gid Wildman & Son Painting LLC	10	1/22/2022	675	675	S/L	-	68	68	607
Gid Wildman & Son Painting LLC	10	3/22/2022	750	750	S/L	-	75	75	675
Kinsley Power Systems	10	3/22/2022	667	667	S/L	-	67	67	600
Emcore	10	4/22/2022	1,467	1,467	S/L	-	147	147	1,320

Total Building Improvements

13,950,701	13,950,701	12,243,072	360,144	12,603,216	1,347,485
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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>2021 Accum Depreciation</u>	<u>2022 Depreciation</u>	<u>2022 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	-

<u>Description</u>	<u>Useful Life</u>	<u>Acquisition Date</u>	<u>Cost</u>	<u>Cost To Be Depreciated</u>	<u>Method</u>	<u>2021 Accum Depreciation</u>	<u>2022 Depreciation</u>	<u>2022 Accum Depreciation</u>	<u>NBV</u>
Movable Equipment									
Prior Period Acq. (Per 9/30/2017 Cost Report)	Various	Various	2,615,398	2,615,398	S/L	2,469,462	75,050	2,544,512	70,886

9/30/2018 Asset Additions

Ice Machine Repair	5	11/1/2017	581	581	S/L	406	116	522	59
American Express	5	1/1/2018	3,157	3,157	S/L	2,209	631	2,840	317
American Express	5	12/1/2017	4,166	4,166	S/L	2,916	833	3,749	417
Sheets & Pillow Cases	5	2/1/2018	1,754	1,754	S/L	1,346	351	1,697	57
2 Beds	5	3/1/2018	4,684	4,684	S/L	3,279	937	4,216	468
Refrigerator	5	6/1/2018	1,199	1,199	S/L	840	240	1,080	119
Refrigerator	5	6/1/2018	1,439	1,439	S/L	1,008	288	1,296	143
Carpet Tiles	5	7/1/2018	913	913	S/L	640	183	823	90
Arjo, Inc.	5	8/1/2018	9,339	9,339	S/L	6,538	1,868	8,406	933
Decian	3	10/1/2017	1,495	1,495	S/L	1,743	(248)	1,495	-
Decian	3	10/1/2017	2,336	2,336	S/L	2,726	(390)	2,336	-

American Express	3	10/1/2017	1,469	1,469	S/L	1,715	(246)	1,469	-
Copier XC702	3	11/1/2017	6,061	6,061	S/L	7,070	(1,009)	6,061	-
Decian	3	12/1/2017	6,432	6,432	S/L	7,504	(1,072)	6,432	-
Copier XC702	3	12/1/2017	3,125	3,125	S/L	3,647	(522)	3,125	-
American Express - PC Mall	3	12/1/2017	952	952	S/L	1,110	(158)	952	-
Best Buy PC Accessories	3	12/1/2017	2,269	2,269	S/L	2,646	(377)	2,269	-
Microsoft Software	3	12/1/2017	101	101	S/L	119	(18)	101	-
Copier XC702	3	1/1/2018	3,361	3,361	S/L	3,920	(559)	3,361	-
2 Computer 1 Phone	3	1/1/2018	2,482	2,482	S/L	2,895	(413)	2,482	-
Copier XC702	3	2/1/2018	3,087	3,087	S/L	3,602	(515)	3,087	-
Copier XC702	3	3/1/2018	3,635	3,635	S/L	4,242	(607)	3,635	-
Copier XC702	3	4/1/2018	3,087	3,087	S/L	3,602	(515)	3,087	-
Laptops	3	4/1/2018	12,909	12,909	S/L	15,061	(2,152)	12,909	-
Microsoft Software	3	4/1/2018	1,236	1,236	S/L	1,442	(206)	1,236	-
Copier XC702	3	5/1/2018	3,361	3,361	S/L	3,920	(559)	3,361	-
Amex - PC Mall Computers	3	6/1/2018	1,469	1,469	S/L	1,715	(246)	1,469	-
Copier XC702	3	6/1/2018	3,361	3,361	S/L	3,920	(559)	3,361	-
Computer Equipment	3	6/1/2018	890	890	S/L	1,039	(149)	890	-
Computer Equipment	3	6/1/2018	4,040	4,040	S/L	4,714	(674)	4,040	-
Automated Building Systems	3	7/1/2018	500	500	S/L	584	(84)	500	-
Copier XC702	3	7/1/2018	4,420	4,420	S/L	5,156	(736)	4,420	-
Computers	3	7/1/2018	1,688	1,688	S/L	1,970	(282)	1,688	-
Copier XC702	3	8/1/2018	3,087	3,087	S/L	3,602	(515)	3,087	-
Service Software	3	8/1/2018	850	850	S/L	991	(141)	850	-
Computers	3	8/1/2018	905	905	S/L	1,057	(152)	905	-
Software	3	8/1/2018	1,299	1,299	S/L	1,516	(217)	1,299	-
Sharepoint Software & Licensing	3	8/1/2018	4,923	4,923	S/L	5,744	(821)	4,923	-
Decian	3	8/1/2018	808	808	S/L	942	(134)	808	-
Copier XC702	3	9/1/2018	3,087	3,087	S/L	3,602	(515)	3,087	-
Strategic Furniture	3	1/1/2018	16,480	16,480	S/L	19,226	(2,746)	16,480	-
Refrigerator	3	4/1/2018	1,168	1,168	S/L	1,362	(194)	1,168	-
Photo Equipment	3	9/1/2018	3,340	3,340	S/L	3,896	(556)	3,340	-
Martin Cabinet	5	9/1/2018	378	378	S/L	265	76	341	37

9/30/2019 Asset Additions

US Bank Equipment -	5	10/10/2018	3,087	3,087	S/L	1,749	617	2,366	722
Matrix Care - EMR Software	5	10/10/2018	9,717	9,717	S/L	5,506	1,943	7,449	2,269
Apple - Amex	5	10/10/2018	636	636	S/L	360	127	487	149
PCM- Amex - Laptop & Desktop mini	5	10/18/2018	1,882	1,882	S/L	1,066	376	1,442	440
US Bank Equipment	5	11/1/2018	3,167	3,167	S/L	1,794	633	2,427	740
PCM - HP EliteBook-Amex-T.Bowen	5	12/13/2018	2,123	2,123	S/L	1,204	425	1,629	495
PCM-Lenovo - Amex-Defrancesa,Rabinoff	5	12/13/2018	1,972	1,972	S/L	1,117	394	1,511	461
US Bank Equipment	5	12/13/2018	3,167	3,167	S/L	1,794	633	2,427	740
US Bank Equipment	5	1/1/2019	3,448	3,448	S/L	1,955	690	2,645	803
US Bank Equipment	5	2/1/2019	3,448	3,448	S/L	1,955	690	2,645	803
Matrix Care - EMR Software	5	2/19/2019	6,323	6,323	S/L	3,584	1,265	4,849	1,474
Automated Building Systems	5	3/19/2019	2,209	2,209	S/L	1,252	442	1,694	515
US Bank Equipment	5	4/19/2019	3,167	3,167	S/L	1,794	633	2,427	740
PCM- Amex Ian Laptop & Screen	5	4/19/2019	1,015	1,015	S/L	575	203	778	237
PCM- Shazia Laptop	5	4/19/2019	785	785	S/L	445	157	602	183
PCM- 2 Laptops	5	4/19/2019	1,711	1,711	S/L	969	342	1,311	400
US Bank Equipment	5	3/19/2019	3,448	3,448	S/L	1,955	690	2,645	803
Conn Computer Services - Laptops	5	5/19/2019	10,134	10,134	S/L	5,743	2,027	7,770	2,364
US Bank Equipment	5	6/19/2019	6,334	6,334	S/L	3,590	1,267	4,857	1,477
Conn Computer Services - Transition Services	5	6/19/2019	49,411	49,411	S/L	27,999	9,882	37,881	11,530
Laptop (American Express -PCM - Anya)	5	6/19/2019	985	985	S/L	558	197	755	230
Mercury Security	5	7/1/2019	3,572	3,572	S/L	2,023	714	2,737	835
Conn Computer Services - Transition Services	5	7/1/2019	21,968	21,968	S/L	12,449	4,394	16,843	5,125
US Bank Equipment	5	8/19/2019	7,125	7,125	S/L	4,038	1,425	5,463	1,663
Conn Computer Services - 3 Laptops	5	8/19/2019	5,342	5,342	S/L	3,026	1,068	4,094	1,248
Costco - 2 Apple MACS	5	9/19/2019	5,105	5,105	S/L	2,893	1,021	3,914	1,191
US Bank Equipment	5	9/19/2019	3,105	3,105	S/L	1,760	621	2,381	725

Treadmills	5	11/18/2018	1,800	1,800	S/L	900	360	1,260	540
Home Depot - Refridgerator - Amex - 1A	5	12/1/2018	1,519	1,519	S/L	760	304	1,064	455
Chairs - Costco -Michael S	5	2/19/2019	1,361	1,361	S/L	680	272	952	409
Joerns Healthcare	5	4/19/2019	2,411	2,411	S/L	1,205	482	1,687	724
Restaurant Equipment -Stove	5	4/19/2019	8,740	8,740	S/L	4,370	1,748	6,118	2,622
Joerns Healthcare- Kit Control Box & Assist	5	5/19/2019	610	610	S/L	305	122	427	183
Warehouse Store Fixture	5	6/19/2019	964	964	S/L	482	193	675	289
Joerns Healthcare - Bed Kit	5	7/1/2019	615	615	S/L	308	123	431	185
American Express - Television for ADC	5	8/19/2019	748	748	S/L	375	150	525	223

9/30/2020 Asset Additions

American Express - Christmas Trees	5	11/19/2019	1,800	1,800	S/L	540	360	900	900
Daniels Equipment Company - Washing Machine & Dryer	5	12/3/2019	2,599	2,599	S/L	780	520	1,300	1,299
Amex - HD Supply, Home Depot, Martin - Cabinet	5	12/28/2019	1,180	1,180	S/L	354	236	590	590
Arjo, Inc	5	12/1/2019	730	730	S/L	219	146	365	365
Amex - Overhead Door Repair, Martin Cabinets, Max Sou	5	1/28/2020	1,407	1,407	S/L	422	281	703	705
Amex - Furniture	5	2/20/2020	1,496	1,496	S/L	449	299	748	749
Amex - Supplies	5	2/20/2020	4,546	4,546	S/L	1,364	909	2,273	2,274
Costco - Supplies	5	3/20/2020	365	365	S/L	110	73	183	183
Warehouse Store Fixture Freezer	5	4/20/2020	4,607	4,607	S/L	1,382	921	2,303	2,305
Amex	5	4/20/2020	481	481	S/L	144	96	240	241
US Bank Equipment	3	10/19/2019	2,903	2,903	S/L	1,452	968	2,420	483
Conn Computer Services - Laptops	3	10/19/2019	9,300	9,300	S/L	4,650	3,100	7,750	1,550
US Bank Equipment	3	10/19/2019	2,824	2,824	S/L	1,412	941	2,353	472
Automated Building Systems	3	10/31/2019	1,153	1,153	S/L	576	384	960	193
Mercury Security - Cameras	3	10/19/2019	2,040	2,040	S/L	1,020	680	1,700	340
Conn Computer Services - Laptop Setup (30)	3	11/19/2019	4,950	4,950	S/L	2,475	1,650	4,125	825
US Bank Equipment	3	12/20/2019	2,903	2,903	S/L	1,452	968	2,420	483
Conn Computer Services - 2 Laptops	3	12/24/2019	4,512	4,512	S/L	2,256	1,504	3,760	752
US Bank Equipment	3	2/20/2020	2,903	2,903	S/L	1,452	968	2,420	483
US Bank Equipment	3	3/20/2020	2,903	2,903	S/L	1,452	968	2,420	483
Conn Computer Services - Laptop	3	3/20/2020	1,698	1,698	S/L	849	566	1,415	283
US Bank Equipment	3	4/30/2020	2,903	2,903	S/L	1,452	968	2,420	483
American Express	3	4/30/2020	1,268	1,268	S/L	635	423	1,058	211
US Bank Equipment	3	5/20/2020	2,903	2,903	S/L	1,452	968	2,420	483
Conn Computer Services	3	5/20/2020	3,480	3,480	S/L	1,740	1,160	2,900	580
Conn Computer Service	3	6/20/2020	4,812	4,812	S/L	2,406	1,604	4,010	802
US Bank Equipment	3	6/1/2020	2,903	2,903	S/L	1,452	968	2,420	483
US Bank Equipment	3	7/20/2020	3,971	3,971	S/L	1,986	1,324	3,310	661
Conn Computer Services	3	8/20/2020	2,338	2,338	S/L	1,169	779	1,948	391
US Bank Equipment	3	8/20/2020	2,903	2,903	S/L	1,452	968	2,420	483
US Bank Equipment	3	9/20/2020	5,640	5,640	S/L	2,820	1,880	4,700	940
Amex - Scrabble Board	3	12/13/2019	1,723	1,723	S/L	861	574	1,435	288

9/30/2021 Asset Additions

Arjo, Inc	5	11/21/2020	4,688	4,688	S/L	938	938	1,876	2,812
Arjo, Inc	5	11/21/2020	6,248	6,248	S/L	1,250	1,250	2,500	3,748
Nadeaus Auction Gallery	5	3/21/2021	1,250	1,250	S/L	250	250	500	750
Michael Smith - Chairs	5	6/1/2021	6,402	6,402	S/L	1,280	1,280	2,560	3,842
Furniture for Shazia Office - AMEX	5	6/21/2021	1,133	1,133	S/L	227	227	454	679
American Express - Refridgerator -1A	10	8/21/2021	1,593	1,593	S/L	159	159	318	1,275
Conn Computer Services	3	11/20/2020	2,338	2,338	S/L	779	779	1,558	780
Conn Computer Services	3	11/20/2020	2,336	2,336	S/L	779	779	1,558	778
Conn Computer Services	3	11/21/2020	1,168	1,168	S/L	389	389	778	390
US Bank Equipment	3	11/20/2020	3,661	3,661	S/L	1,220	1,220	2,440	1,221
US Bank Equipment	3	11/20/2020	3,329	3,329	S/L	1,110	1,110	2,220	1,109
US Bank Equipment	3	12/20/2020	3,365	3,365	S/L	1,122	1,122	2,244	1,121
Conn Computer Services	3	1/21/2021	2,300	2,300	S/L	767	767	1,534	766
Conn Computer Services	3	1/21/2021	1,147	1,147	S/L	382	382	764	383
US Bank Equipment	3	1/21/2021	3,669	3,669	S/L	1,223	1,223	2,446	1,223

US Bank Equipment	3	2/21/2021	3,338	3,338	S/L	1,113	1,113	2,226	1,112
Conn Computer Service	3	3/21/2021	2,618	2,618	S/L	873	873	1,746	872
US Bank Equipment	3	3/21/2021	3,975	3,975	S/L	1,325	1,325	2,650	1,325
US Bank Equipment	3	4/21/2021	3,347	3,347	S/L	1,116	1,116	2,232	1,115
US Bank Equipment	3	5/14/2021	3,661	3,661	S/L	1,220	1,220	2,440	1,221
US Bank Equipment	3	6/21/2021	3,347	3,347	S/L	1,116	1,116	2,232	1,115
US Bank Equipment	3	7/21/2021	4,865	4,865	S/L	1,622	1,622	3,244	1,621
US Bank Equipment	3	8/21/2021	3,469	3,469	S/L	1,156	1,156	2,312	1,157
US Bank Equipment	3	9/17/2021	3,469	3,469	S/L	1,156	1,156	2,312	1,157

9/30/2022 Asset Additions

Joerns	5	Nov -21	1,849	1,849	S/L	-	370	370	1,479
Joerns	5	Nov-21	7,343	7,343	S/L	-	1,469	1,469	5,874
Procaire	5	11/21/2021	695	695	S/L	-	139	139	556
Procaire	5	12/21/2021	1,351	1,351	S/L	-	270	270	1,081
Arjo, Inc	5	1/22/2022	4,548	4,548	S/L	-	910	910	3,638
Procaire	5	1/22/2022	1,092	1,092	S/L	-	218	218	874
Amex - Floor Polisher	5	2/22/2022	1,003	1,003	S/L	-	201	201	802
Warehouse Store Fixture - Food Processor	5	3/22/2022	1,207	1,207	S/L	-	241	241	966
James Hinkle - Bed	5	5/22/2022	1,750	1,750	S/L	-	350	350	1,400
Kitchen Dish Machine Motor Baird Electric Amex	5	8/22/2022	2,180	2,180	S/L	-	436	436	1,744
Environmental Services Corp	5	3/1/2022	1,912	1,912	S/L	-	382	382	1,530
Conn Computer Service	3	10/21/2021	2,148	2,148	S/L	-	716	716	1,432
US Bank Equipment	3	10/21/2021	3,795	3,795	S/L	-	1,265	1,265	2,530
US Bank Equipment	3	11/21/2021	3,469	3,469	S/L	-	1,156	1,156	2,313
Conn Computer Service	3	11/21/2021	4,790	4,790	S/L	-	1,597	1,597	3,193
Conn Computer Service	3	12/21/2021	3,285	3,285	S/L	-	1,095	1,095	2,190
US Bank Equipment	3	12/21/2021	3,469	3,469	S/L	-	1,156	1,156	2,313
US Bank Equipment	3	1/22/2022	3,469	3,469	S/L	-	1,156	1,156	2,313
Conn Computer Service	3	2/22/2022	5,940	5,940	S/L	-	1,980	1,980	3,960
US Bank Equipment	3	2/22/2022	3,469	3,469	S/L	-	1,156	1,156	2,313
US Bank Equipment	3	3/22/2022	3,469	3,469	S/L	-	1,156	1,156	2,313
US Bank Equipment	3	4/22/2022	3,469	3,469	S/L	-	1,156	1,156	2,313
US Bank Equipment	3	5/22/2022	3,469	3,469	S/L	-	1,156	1,156	2,313
US Bank Equipment	3	6/22/2022	3,469	3,469	S/L	-	1,156	1,156	2,313
US Bank Equipment	3	7/1/2022	3,469	3,469	S/L	-	1,156	1,156	2,313
US Bank Equipment	3	8/1/2022	3,610	3,610	S/L	-	1,203	1,203	2,407
Connecticut Computer Service	3	9/22/2022	12,440	12,440	S/L	-	4,147	4,147	8,293
US Bank Equipment	3	9/22/2022	3,610	3,610	S/L	-	1,203	1,203	2,407
Connecticut Computer Service	3	3/15/2022	4,476	4,476	S/L	-	1,492	1,492	2,984

Total Movable Equipment			3,204,980	3,204,980		2,784,247	179,729	2,963,976	241,004
Total			18,381,021	18,339,812		15,969,225	562,007	16,531,232	1,849,789
Per Trial Balance			20,022,075	20,022,075			562,007	18,118,638	1,903,437

Pg. 31, Line B9 - Cost Report vs. FS NBV

53,648 ***

**Adjusted the cost to depreciate based on square footage related to the SNF for the parking lot additon in FY2022

***Cost report vs FS NBV amount results from assets and accumulated depreciation that are not related to the SNF (CCNH).

Annual Report of Long-Term Care Facility

CSP-24 Rev. 10/2006

Amortization Schedule*

Name of Facility LiveWell Alliance, Inc.			License No. 002-09-33		Report for Year Ended 9/30/2022			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	157,886	34,311	Life of Mortgage		52,521	
2. Capitalized Interest	6	2022	Life of Mortgage	1,555,813		Life of Mortgage		46,444	
3.									
B-4. Subtotal									98,965
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									98,965

* 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.

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

Name of Facility LiveWell Alliance, Inc.	License No. 002-09-33	Report for Year Ended 9/30/2022	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 09/30/2022				
Complete if Mortgage was Refinanced During Current Cost Year				
g. Type of Financing (e.g., fixed, variable)	Variable			
h. Date of Refinancing	06/30/22			
i. New Interest Rate	5.71% - 5.84%			
j. Term of Mortgage (number of years)	No term until maturity			
k. Amount of Principal Borrowed	21,340,000			
l. Principal Outstanding on Note Paid-Off	9,535,152			
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	9/30/2022			26	37
Item		Total	CCNH	RHNS	Other		
12. Interest							
A. Building, Land Improvement & Non-Movable Equipment							
1. First Mortgage		\$ 380318	380,318				
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)		\$ 380,318	380,318				

(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		9/30/2022		27	37
Item				Total	CCNH	RHNS	Other
Subtotals Brought Forward:				380,318	380,318		
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)				\$ 380,318	380,318		
14. Insurance							
a. Insurance on Property (buildings only)				\$ 132,800	111,641		21,159
b. Insurance on Automobiles				\$ 3,866	3,866		
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)				\$ 136,666	115,507		21,159
15. Total All Expenditures (A-13 thru C-14)				\$ 19,976,594	17,900,343		2,076,251

D. Adjustments to Statement of Expenditures

Name of Facility LiveWell Alliance, Inc.				License No. 002-09-33	Report for Year Ended 9/30/2022	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	\$			
Page 13 - Professional Fees							
5.			Resident Care Physicians **	\$			
6.			Occupational Therapy	\$			
7.			Other - See attached Schedule	\$ 8,640	8,640		
Pages 15 & 16 - Administrative and General							
8.			Discriminatory Benefits	\$			
9.	15	1c	Bad Debts	\$ 172,896	172,896		
10.	15	1d	Accounting	\$ 171	171		
10a.			Legal	\$ 2,352	2,352		
11.			Telephone	\$			
12.	15	1h2	Cellular Telephone	\$ 5,493	5,493		
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 *	\$ 54,666	54,666		
19.			Income Tax / Corporate Business Tax	\$			
20.	16	m10	Fund Raising / Contributions	\$			
21.			Unallowable Management Fees	\$			
22.			Barber and Beauty	\$			
23.			Other - See attached Schedule	\$ 381,859	381,859		
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)				\$ 626,077	626,077		

* 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
Total Other Salaries Adjustment			\$ -	\$ -	\$ -

Schedule of Fees Adjustments

Page Ref	Line Ref	Description	CCNH	RHNS	Other
13	B12	MD Retainer	\$ 8,640		
Total Other Fees Adjustments			\$ 8,640	\$ -	\$ -

Schedule of Other A&G Adjustments

Page Ref	Line Ref	Description	CCNH	RHNS	Other
16	L7	Travel / Meals	\$ 772		
16	M8a	Dues to Chamber of Commerce	812		
16	Var	Community Service Expenses (See Attached)	33,289		
16	Var	729 Farmington Ave Expenses (See Attached)	2,906		
16	m13	Nursing Admin Licenses	7,987		
16	m13	ADC Expenses	121		
16	m13	Flowers	11,201		
16	m13	Professional Fees - Relationship Consulting	29,570		
16	m13	Professional Fees - Web & Marketing Services	18,756		
16	m13	Professional Fees - Construction Consultants	199,500		
16	m13	Professional Fees - Business Process Review	17,451		
16	m13	Non-routine Bank Charges	28,117		
16	m13	Fines & Penalties	8,021		
16	m13	Center for Resilient Living Expenses	22,043		
16	m13	Other Expenses	1,313		
Total Other A&G Adjustments			\$ 381,859	\$ -	\$ -

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>Amount</u>	<u>Disallowance Reference</u>		<u>SNF PORTION</u>
			<u>Page</u>	<u>Line</u>	
680500	Telephone	797	28	23	714
680510	Oil	9,622	29	39	8,132
680520	Electricity	2,033	29	39	1,718
680530	Water & Sewer	760	29	39	642
680531	Property Taxes	18,600	29	37	15,720
680540	ARCOC Trash Removal	-	29	39	-
680550	ARCOC Service Contracts	-	29	39	-
680551	Cable	407	29	34	365
680660	Building Repair & Maintenance	351	29	39	297
680681	Internet	2,593	28	23	2,192
680690	Grounds Landscaping	12,525	29	39	10,586
680730	ARCOC Repairs & Maintenance	-	29	39	-
680850	Depreciation Expense	40,564	29	39	34,284
680851	Purchased Services	1,650	29	39	1,395
680852	Professional Fees - 729 Farmington	-	28	23	-
680853	Snow Plowing	7,625	29	39	6,444
680900	Supplies	-	28	23	-
	Total	<u>97,527</u>			<u>82,489</u>

Summary	2,906	28	23
	365	29	34
	15,720	29	37
	<u>55,659</u>	29	39
Total	<u>74,650</u>		

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	11,769	28	4	-
650115	Wages - Comm Serv - Counseling	-	28	4	-
650120	Wages - Comm Serv - Therapy	288,985	28	4	-
650125	Wages - Comm Serv - Admin Support	43,206	28	4	-
Plus Fringes		84,100	28	23	-
650510	Advertisement - Already Disallowed	998			
650600	Supplies	111	28	23	-
650610	Computer Software	4,435	28	23	-
650810	Dues & Subscriptions	1,828	28	23	1,638
650840	Mileage Reimbursement	559	28	23	-
770460	Professional - ACL Consulting Fees: GP	24,521	28	23	21,972
770600	Supplies -ACL Supplies	7,044	28	23	6,312
770840	Employee Travel - Accum Costs	3,757	28	23	3,367
770841	ACL Other-Trainer Time/Fees (Direct Svc)	2,250	28	23	2,016
	Total	473,563			
Summary					
		-	28	4	
		33,289	28	23	
		2,016	29	34	
	Total	35,305			

LiveWell
Disallowance Schedule for Cell Phones
September 30, 2022

	<u>Amount</u>
Total Cell Phone Expense	\$ 8,293 TB Linked
Annual Allowable amount per Cell Phone	\$ 2,800
Disallowed Cell Phone (Page 28, Line 12)	<u><u>\$ 5,493</u></u>

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	9/30/2022	29	37	
Item No.	Page No.	Line No.	Item Description	Total Amount of Decrease	CCNH	RHNS	Other
Subtotals Brought Forward				\$ 626,077	626,077		
Page 20 - Resident Care Supplies***							
27.	20	5a2	Prescription Drugs	\$ 23,468	23,468		
28.			Ambulance/Limousine	\$			
29.	20	5f	X-rays, etc	\$ 100	100		
30.			Laboratory	\$			
31.			Medical Supplies	\$			
32.	20	5e2	Oxygen (non emergency)	\$ 7,131	7,131		
33.			Occupational Therapy	\$			
34.			Other - See Attached Schedule	\$ 61,786	61,786		
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	\$ 15,720	15,720		
38.			Rental of Building Space or Rooms	\$			
39.			Other - See Attached Schedule	\$ 139,302	139,302		
Page 27 - Insurance							
40.			Mortgage Insurance	\$			
41.			Property Insurance	\$			
Other - Miscellaneous							
42.			Other - Indirect	\$			
43.			Interest Income on Account Rec.	\$			
44.			Other - Miscellaneous Administrative	\$ 25,818	25,818		
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	\$			
49. Total Amount of Decrease (Items 1 - 48)				\$ 899,402	899,402		

*** 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)	\$ 4,970		
20	5i	729 Farmington Ave Cable Television Expense (See Attached)	365		
20	5L	Air Mattress Rental	29,537		
20	5L	Prior Period Therapy Invoices	24,898		
20	5L	Community Svc Expense	2,016		
Total Other Ancillary Costs			\$ 61,786	\$ -	\$ -

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)	\$ 55,659		
22	8b	Deferred Financing and Capitalized Interest	83,643		
Total Other Property Adjustments			\$ 139,302	\$ -	\$ -

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	Misc. Income (Disallowed)	\$ 25,818		
Total Other Adjustments			\$ 25,818	\$ -	\$ -

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			\$ -	\$ -	\$ -

LiveWell
Disallowance Schedule for Cable TV
9/30/2022

Total Cable TV Expense	<u>Amount</u> 12,170 TB Linked
Annual Allowable amount	\$ 7,200
Disallowed Cable TV	<u><u>\$ 4,970</u></u>

Allocation Between Levels of Care

	Percent	Amount
SNF	100%	\$ 4,970
Assisted Living	0%	\$ -

F. Statement of Revenue

Name of Facility	License No.	Report for Year Ended			Page	of
LiveWell Alliance, Inc.	002-09-33	9/30/2022			30	37
Item	Total	CCNH	RHNS	Other		
I. Resident Room, Board & Routine Care Revenue						
1. a. Medicaid Residents (<i>CT only</i>)	\$ 8,034,072	8,034,072				
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>)	\$ 276,107	276,107				
b. Medicare Room and Board Contractual Allowance **	\$					
4. a. Private-Pay Residents and Other	\$ 9,991,389	9,991,389				
b. Private-Pay Room and Board Contractual Allowance **	\$					
II. Other Resident Revenue						
1. a. Prescription Drugs - Medicare	\$ 14,708	14,708				
b. Prescription Drugs - Medicare Contractual Allowance **	\$					
c. Prescription Drugs - Non-Medicare	\$ 13,823	13,823				
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	\$ 130,576	130,576				
b. Physical Therapy - Medicare Contractual Allowance **	\$					
c. Physical Therapy - Non-Medicare	\$ 2,699	2,699				
d. Physical Therapy - Non-Medicare Contractual Allowance **	\$					
4. a. Speech Therapy - Medicare	\$ 44,446	44,446				
b. Speech Therapy - Medicare Contractual Allowance **	\$					
c. Speech Therapy - Non-Medicare	\$ 7,899	7,899				
d. Speech Therapy - Non-Medicare Contractual Allowance **	\$					
5. a. Occupational Therapy - Medicare	\$ 197,417	197,417				
b. Occupational Therapy - Medicare Contractual Allowance **	\$					
c. Occupational Therapy - Non-Medicare	\$ 92,420	92,420				
d. Occupational Therapy - Non-Medicare Contractual Allowance **	\$					
6. a. Other (<i>Specify</i>) - Medicare	\$ (66,003)	(66,003)				
b. Other (<i>Specify</i>) - Non-Medicare	\$ (45,585)	(45,585)				
III. Total Resident Revenue (Section I. thru Section II.)	\$ 18,693,968	18,693,968				
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>)	\$ 1,716,892	(160,128)		1,877,020		
V. Total Other Revenue (1 thru 8)	\$ 1,716,892	(160,128)		1,877,020		
VI. Total All Revenue (III +V)	\$ 20,410,860	18,533,840		1,877,020		

* 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	\$ (10,116)		
30 II 6a	Medicare A - Lab	(6,258)		
30 II 6a	Medicare B - Contractual Adjustment	(49,756)		
30 II 6a	SBA-2% Sequester/Co-Ins/Managed Care	127		
Total Other Resident Revenue - Medicare		\$ (66,003)	\$ -	\$ -

Schedule of Other Non-Medicare Resident Revenue

Related Exp

Page Ref	Description	CCNH	RHNS	Other
		-		-
30 II 6b	Medicaid - Contractual Adjustment	\$ (766)		
30 II 6b	Managed Care - X-Ray	310		
30 II 6b	Managed Care - Lab	62		
30 II 6b	Managed Care B - Contractual Adjustment	(40,748)		
30 II 6b	Insurance B - Contractual Adjustment	(68)		
30 II 6b	2% Sequester (New)	(4,375)		
Total Other Resident Revenue		\$ (45,585)	\$ -	\$ -

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	Barber/Beauty (Expense Already Disallowed)	\$ 5,428		\$ 630
	Consulting Income	13,441		1,559
30 IV 8	Charitable Donations (Expense Already Disallowed)	708,228		82,147
30 IV 8	Misc. Income (Wellness check, Mcare settlement and PY settlement - No disallowance necessary)	6,048		701
30 IV 8	Misc. Income (Disallowed)	25,818		2,995
30 IV 8	Interest & Dividend Income (No Associated Expense)	148,488		17,223
30 IV 8	AR Transfer/Suspense (No Associated Expense)	(111)		(13)
30 IV 8	Assisted Living R&B / Other (No Expense Claimed for Reimbursement)			1,771,778
30 IV 8	Non Operating Revenue Change In FV Of Charitable (No Associated Expense)	(713,682)		
30 IV 8	Change In The Value Of Swap Liability (No Associated Expense)	537,014		
30 IV 8	Grant Income (No Associated Expense)	347,392		
30 IV 8	COVID-19 Income	203,501		
30 IV 8	Unrealized Loss On Investments (No Associated Expense)	(1,529,552)		
30 IV 8	Realized Gains (No Associated Expense)	233,333		
30 IV 8	Loss On Debt Extinguishment (No disallowance necessary)	(156,974)		
30 IV 8	Cable/TV/Phone (Cable TV disallowed and portion related to AL disallowed)	11,500		
Total Other Revenue		\$ (160,128)	\$ -	\$ 1,877,020

G. Balance Sheet

Name of Facility	License No.	Report for Year Ended	Page	of
LiveWell Alliance, Inc.	002-09-33	9/30/2022	31	37
Account			Amount	
Assets				
A. Current Assets				
1. Cash (<i>on hand and in banks</i>)			\$	3,393,555
2. Resident Accounts Receivable (Less Allowance for Bad Debts)			\$	626,152
3. Other Accounts Receivable (Excluding Owners or Related Parties)			\$	
4. Inventories			\$	
5. Prepaid Expenses			\$	128,408
a. Prepaid expenses	54,574			
b. Prepaid insurance	68,834			
c. Prepaid other expenses	5,000			
d. See Schedule				
6. Interest Receivable			\$	
7. Medicare Final Settlement Receivable			\$	
8. Other Current Assets (<i>itemize</i>)			\$	

See Schedule				
A-9. Total Current Assets (Lines A1 thru 8)			\$	4,148,115
B. Fixed Assets				
1. Land			\$	1,645,529
2. Land Improvements	*Historical Cost	1,130,428	\$	261,300
	Accum. Depreciation	869,128		Net
3. Buildings	*Historical Cost	13,950,701	\$	1,347,485
	Accum. Depreciation	12,603,216		Net
4. Leasehold Improvements	*Historical Cost	_____	\$	
	Accum. Depreciation	_____		Net
5. Non-Movable Equipment	*Historical Cost	_____	\$	
	Accum. Depreciation	_____		Net
6. Movable Equipment	*Historical Cost	3,204,980	\$	241,004
	Accum. Depreciation	2,963,976		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>)			\$	8,188,775
F/S vs C/R NBV	53,648			
See Schedule	8,135,127			
B-10. Total Fixed Assets (Lines B1 thru 9)			\$	11,684,093

* 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	
Total Other Current Assets (Itemize)			\$ -

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

Page Ref	Line Ref	Description	
31	B9	Pre-Construction	\$ 8,135,127
Total Other Other Fixed Assets (Itemize)			\$ 8,135,127

Schedule of Other Assets Page 32 Line D7

Page Ref	Line Ref	Description	
Total Other Assets			\$ -

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	Deferred revenue	\$ 428,820
Total Other Current Liabilities (Itemize)			\$ 428,820

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	License No.	Report for Year Ended	Page	of
LiveWell Alliance, Inc.	002-09-33	9/30/2022	32	37
Account			Amount	
Total Brought Forward:			\$	15,832,208
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>			\$	185,867
Name and Address		Amount	Loan Date	
Resilient Living, P.C.		185,867		
7. Other Assets <i>(itemize)</i>			\$	12,847,907
Operating reserve and bond escrow funds		8,021,249		
Operating reserve investments		4,826,658		
See Schedule				
D-8. Total Investments and Other Assets (Lines D1 thru 7)			\$	13,033,774
D-9. Total All Assets (Lines A9 + B10 + C8 + D8)			\$	28,865,982

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

Annual Report of Long-Term Care Facility

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G. Balance Sheet (cont'd)

Name of Facility		License No.	Report for Year Ended	Page	of
LiveWell Alliance, Inc.		002-09-33	9/30/2022	33	37
Account				Amount	
Liabilities					
A. Current Liabilities					
1. Trade Accounts Payable				\$	336,083
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>)				\$	526,080
5. Accrued Payroll (<i>Owners and/or Stockholders only</i>)				\$	
6. Accrued Payroll Taxes Payable				\$	13,421
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>)				\$	1,516,185
Accrued accounts payable		41,072	Resident refunds	(40,863)	
Accrued pension		394,188	Resident trust	44,641	
Accrued interest - UMB		203,276	Credit balance - resident	205,833	
Due to Medicaid		239,218	See Schedule	428,820	
A-13. Total Current Liabilities (Lines A1 thru 12)				\$	2,391,769

* 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 9/30/2022	Page 34	of 37
Account				Amount	
Total Brought Forward:				2,391,769	
Liabilities (cont'd)					
B. Long-Term Liabilities					
1. Loans Payable-Equipment (<i>itemize</i>)					
\$					
Name of Lender	Purpose	Amount	Date Due		
2. Mortgages Payable				\$ 21,340,000	
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>)				\$ (1,509,369)	
Accum. amort. - Finance, discount, issue Exp		46,444			
Capitalized financing cost - UMB		(1,555,813)			
See Schedule					
B-5. Total Long-Term Liabilities (Lines B1 thru 4)				\$ 19,830,631	
C. Total All Liabilities (Lines A-13 + B-5)				\$ 22,222,400	

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	9/30/2022	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			\$	6,209,316
6. Gain or Loss for Period			\$	434,266
	10/1/2021	thru 9/30/2022		
7. Total Net Worth			\$	6,643,582
C. Total Reserves and Net Worth			\$	6,643,582
D. Total Liabilities, Reserves, and Net Worth			\$	28,865,982

H. Changes in Total Net Worth

Name of Facility LiveWell Alliance, Inc.	License No. 002-09-33	Report for Year Ended 9/30/2022	Page 36	of 37
Account			Amount	
A. Balance at End of Prior Period as shown on Report of 09/30/2021			\$	6,206,943
B. Total Revenue <i>(From Statement of Revenue Page 30)</i>			\$	20,410,860
C. Total Expenditures <i>(From Statement of Expenditures Page 27)</i>			\$	19,976,594
D. Net Income or Deficit			\$	434,266
E. Balance			\$	6,641,209
F. Additions				
1. Additional Capital Contributed <i>(itemize)</i>				
2. Other <i>(itemize)</i> Immaterial variance 2,373				
F-3. Total Additions			\$	2,373
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			\$	6,643,582

I. Preparer's/Reviewer's Certification

Name of Facility LiveWell Alliance, Inc.	License No. 002-09-33	Report for Year Ended 9/30/2022	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		Title		Date Signed
Printed Name of Preparer				
Matthew S. Bavalack				
Address Address			Phone Number	
555 Long Wharf Drive, New Haven, CT 06511			203-781-9600	
Contacted Person Regarding Additional Information Needed Regarding This Report			Phone Number	
Adrienne Sanders			860-628-3017	
Contact Email Address				
Asanders@livewell.org				