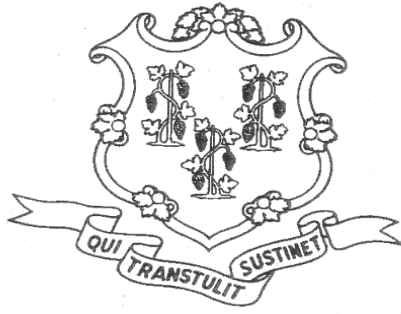


# State of Connecticut



## Annual Report of Long-Term Care Facility Cost Year 2023

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 Chronic and Convalescent <input checked="" type="checkbox"/> Nursing Home (CCNH) & RHNS Combined <input checked="" type="checkbox"/> (Specify) <input checked="" type="checkbox"/> Other	
Report for Year Beginning 10/1/2022	Report for Year Ending 9/30/2023

License Numbers:	CCNH / RHNS 002-09-33	(Specify)	Other	Medicare Provider 07-5378
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Medicaid Provider Numbers:	CCNH / RHNS	(Specify)	Other
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### General Information

Name of Facility (as licensed) LiveWell Alliance, Inc.	License No. 002-09-33	Report for Year Ended 9/30/2023	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, 2022 and ending September 30, 2023, 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	Signed (Owner)		Date
Printed Name (Administrator) Maley Hunt			Printed Name (Owner)		
Subscribed and Sworn to before me:	State of	Date	Signed (Notary Public)	Comm. Expires / /	
Address of Notary Public					

(Notary Seal)

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

<b>Data Required for Real Wage Adjustment</b>			Page 1A	of 37
Name of Facility LiveWell Alliance, Inc.		Period Covered:	From 10/1/2022	To 9/30/2023
Address of Facility 1261 South Main Street, Plantsville, CT 06479				
Report Prepared By Marcum LLP		Phone Number 203-781-9600	Date 2/12/2024	
Item	Total	CCNH / RHNS	(Specify)	Other
1. Dietary wages paid	\$			
2. Laundry wages paid	\$			
3. Housekeeping wages paid	\$			
4. Nursing wages paid	\$			
5. All other wages paid	\$			
6. <b>Total Wages Paid</b>	\$			
7. Total salaries paid	\$			
8. <b>Total Wages and Salaries Paid</b> (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 9/30/2023	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 / RHNS 002-09-33	(Specify)	Other	Medicare Provider No. 07-5378
Type of Facility (Check appropriate box(es))				
Chronic and Convalescent				
<input checked="" type="checkbox"/> Nursing Home (CCNH) & RHNS Combined				
<input checked="" type="checkbox"/> (Specify)				
<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				
<b>Administrator</b>				
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 9/30/2023	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:**

Sara Tinnesz, MSW

Lisa Fekete

Nancy Creel

Thomas Harte



### General Information and Questionnaire Individual Proprietorship

Name of Facility LiveWell Alliance, Inc.	License No. 002-09-33	Report for Year Ended 9/30/2023	Page 3B	of 37
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If this facility is owned or operated as an individual proprietorship, provide the following information:

Owner(s) of Facility

N/A

**General Information and Questionnaire**  
**Related Parties\***

Name of Facility LiveWell Alliance, Inc.	License No. 002-09-33	Report for Year Ended 9/30/2023	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"/>					

\* 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 9/30/2023	Page 5	of 37
If the facility is licensed as CDH and/or RCH or provides AIDS or TBI services with special Medicaid rates, costs must be allocated to CCNH and RHNS as follows:				
Item		Method of Allocation		
Dietary		Number of meals served to residents		
Laundry		Number of pounds processed		
Housekeeping		Number of square feet serviced		
Nursing		Number of hours of routine care provided by EACH employee classification, i.e., Director (or Charge Nurse), Registered Nurses, Licensed Practical Nurses, Aides and Attendants		
Direct Resident Care Consultants		Number of hours of resident care provided by EACH specialist ( <i>See listing page 13</i> )		
Maintenance and operation of plant		Square feet		
Property costs (depreciation)		Square feet		
Employee health and welfare		Gross salaries		
Management services		Appropriate cost center involved		
All other General Administrative expenses		Total of Direct and Allocated Costs		
The preparer of this report must answer the following questions applicable to the cost information provided.				
1. In the preparation of this Report, were all costs allocated as required? <input checked="" type="radio"/> Yes <input type="radio"/> No      If "No," explain fully why such allocation was not made.				
All costs have been allocated between the Skilled Nursing Facility and the Assisted Living Unit as required except for housekeeping and maintenance, which have been allocated based upon hours of service. Other costs have been directly allocated if sufficient information was available (same methodology as prior reporting periods).				
2. Explain the allocation of related company expenses and attach copy of appropriate supporting data.				
3. Did the Facility appropriately allocate and self-disallow direct and indirect costs to non-nursing home cost centers? (e.g., Assisted Living, Home Health, Outpatient Services, Adult Day Care Services, etc.)				
<input checked="" type="radio"/> Yes <input type="radio"/> No      If "No," explain fully why such allocation was not made.				
LiveWell, Alliance, Inc. properly allocated costs between the CCNH and Other (Assisted Living) and self-disallowed costs within the Annual Report of Long-Term Care.				

LiveWell Alliance, Inc.						
<b>ALLOCATION SECTION</b>						
<b>Cost Year 2023</b>				<b>TOTAL</b>		
		<b>INPUT</b>		<b>ALLOCATED AMOUNTS</b>		
<b>ACCOUNT</b>		<b>Total</b>	<b>ALLOCATION</b>	<b>Skilled Nursing</b>	<b>A/L</b>	
<b>NUMBER</b>	<b>ACCOUNT NAME</b>	<b>AMOUNT</b>	<b>BASIS</b>	<b>Facility</b>	<b>Unit</b>	<b>TOTAL</b>
30 I1A.10	Medicaid R&B SNF Only	(7,440,220)	Nursing home	(7,440,220)	-	(7,440,220)
30 I3A.10	Medicare R&B - SNF Only	(237,625)	Nursing home	(237,625)	-	(237,625)
30 I4A.10	Private pay R&B - SNF Only	(5,937,110)	Nursing home	(5,937,110)	-	(5,937,110)
30 II1A.10	Prescription Drugs Medicare - Patient Days	(10,103)	Nursing home	(10,103)	-	(10,103)
30 II1C.10	Prescription drugs - Patient Days	(7,226)	Nursing home	(7,226)	-	(7,226)
30 II3A.10	PT Medicare PT Treatments	(97,204)	Nursing home	(97,204)	-	(97,204)
30 II3C.10	PT Other - PT Treatments	(188)	Nursing home	(188)	-	(188)
30 II4A.10	ST Medicare - ST Treatments	(34,299)	Nursing home	(34,299)	-	(34,299)
30 II4C.10	ST Other - ST Treatments	(11,405)	Nursing home	(11,405)	-	(11,405)
30 II5A.10	OT Medicare - OT Treatments	(126,027)	Nursing home	(126,027)	-	(126,027)
30 II5C.10	OT - OT Treatments	(84,460)	Nursing home	(84,460)	-	(84,460)
30 II6A.10	Other Medicare - Patient Days	42,968	Nursing home	42,968	-	42,968
30 II6B.10	Other - Patient Days	60,999	Nursing home	60,999	-	60,999
30 IV8.42	Other - Accum Costs	(547,894)	Accum Costs	(460,986)	(86,908)	(547,894)
30 IV8.22	Other - Non Reimbursable	(1,960,861)	A/L	-	(1,960,861)	(1,960,861)
30 IV8.10	Other - Patient Days	(614,690)	Nursing home	(614,690)	-	(614,690)
	<b>Total Revenue</b>	<b>(17,005,345.00)</b>		<b>(14,957,576)</b>	<b>(2,047,769)</b>	<b>(17,005,345)</b>

LiveWell Alliance, Inc.						
ALLOCATION SECTION						
Cost Year 2023				TOTAL		
		INPUT		ALLOCATED AMOUNTS		
ACCOUNT		Total	ALLOCATION	Skilled Nursing	A/L	
NUMBER	ACCOUNT NAME	AMOUNT	BASIS	Facility	Unit	TOTAL
10-A 2.43	Administrators	173,035	Nursing Home	173,035	-	173,035
10-A 3.15	Assistant Administrator	-	Accum Costs	-	-	-
10-A 4.19	Other Admin - Salary %	749,286	Accum Costs	630,433	118,853	749,286
10-A 4.43	Other Admin - Patient days	1,355,375	Direct	338,610	1,016,765	1,355,375
10-A 5A	Head Dietitian	-	Meals	-	-	-
10-A 5B	Food Service Supervisor	-	Meals	-	-	-
10-A 5C.5	Dietary Workers - Meals	690,522	Meals	607,048	83,474	690,522
10-A 6B.2	Other Housekeeping Workers - Sqft	408,330	Direct	400,239	8,091	408,330
10-A 7A..2	Other Maintenance Workers - SQFT	230,669	Direct	219,000	11,669	230,669
10-A 8B.5	Other Laundry Workers - Pounds	52,927	Laundry	52,927	-	52,927
10-A 12A.10	Director of Nurses/Assistant Director	337,358	Direct	215,255	122,103	337,358
10-A 12B1.10	RNs - Direct Care	1,296,957	Direct	1,178,698	118,259	1,296,957
10-A 12B2.10	RNs - Administrative	83,423	Direct	83,423	-	83,423
10-A 12C1.10	LPNs - Direct Care	720,992	Direct	720,992	-	720,992
10-A 12D.10	Aides and Attendants	3,507,964	Direct	3,100,307	407,657	3,507,964
10-A 12E	Physical Therapists	175,325	PT Treat	175,325	-	175,325
10-A 12F	Speech Therapists	42,624	ST Treat	42,624	-	42,624
10-A 12G	Occupational Therapists	435,848	OT Treat	435,848	-	435,848
10-A 12H.10	Recreation Workers	285,760	Nursing Home	285,760	-	285,760
10-A 12M.33	Social Workers/Case Management - Direct	216,475	Direct	142,108	74,367	216,475
13-B 2.22	Dentist	13,032	Nursing Home	13,032	-	13,032
13-B 3.22	Pharmacist	7,844	Nursing Home	7,844	-	7,844
13-B 8A.10	Medical Director - Direct	28,815	Nursing Home	28,815	-	28,815
15 1A1.15	Workmen's Compensation - Salary%	249,448	Payroll	203,552	45,896	249,448
15 1A2.15	Disability Insurance - Salary %	8,693	Payroll	7,094	1,599	8,693
15 1A4.15	Social Security (FICA) - Salary %	774,756	Payroll	632,209	142,547	774,756
15 1A5.15	Health Insurance - Salary %	1,124,913	Payroll	917,941	206,972	1,124,913
15 1A6.15	Life Insurance - Salary %	7,189	Payroll	5,866	1,323	7,189
15 1A7.15	Pensions - Salary %	348,000	Payroll	283,972	64,028	348,000
15 1A8.15	Uniform Allowance - Salary %	251	Payroll	205	46	251
15 1A9.15	Other - Salary %	77,960	Payroll	63,616	14,344	77,960
15 1C.42	Bad Debts	98,003	Nursing Home	98,003	-	98,003
15 1D.42	Accounting and Auditing	91,033	Accum Costs	76,593	14,440	91,033
15 1E.42	Legal - Expenses	14,569	Nursing Home	14,569	-	14,569

<b>LiveWell Alliance, Inc.</b>						
<b>ALLOCATION SECTION</b>						
<b>Cost Year 2023</b>				<b>TOTAL</b>		
		<b>INPUT</b>		<b>ALLOCATED AMOUNTS</b>		
<b>ACCOUNT</b>		<b>Total</b>	<b>ALLOCATION</b>	<b>Skilled Nursing</b>	<b>A/L</b>	
<b>NUMBER</b>	<b>ACCOUNT NAME</b>	<b>AMOUNT</b>	<b>BASIS</b>	<b>Facility</b>	<b>Unit</b>	<b>TOTAL</b>
15 1G.10	Office Supplies - SNF Only	11,647	Nursing Home	11,647	-	11,647
15 1G.22	Office Supplies - Non Reimb	11,855	A/L	-	11,855	11,855
15 1G.42	Office Supplies - Accum Costs	4,586	Accum Costs	3,859	727	4,586
15 1H1.42	Telephone and Telegraph - Accum Costs	42,518	Accum Costs	35,774	6,744	42,518
15 1H2.30	Cellular Phones and Beepers - Accum Costs	9,516	Accum Costs	8,007	1,509	9,516
15 1K3.03	Resident Day User Fee	679,619	Nursing Home	679,619	-	679,619
16 1.10	Resident Travel and Entertainment	1,092	Accum Costs	919	173	1,092
16 2	Holiday Parties for Staff	25,959	Accum Costs	21,841	4,118	25,959
16 3	Gifts to Staff and Residents	14,493	Accum Costs	12,194	2,299	14,493
16 4.22	Employee Travel - Non Reimb	6,824	A/L	-	6,824	6,824
16 4.42	Employee Travel - Accum Costs	1,066	Accum Costs	897	169	1,066
16 5.10	Education Expense - SNF Only	34,434	Nursing Home	34,434	-	34,434
16 5.34	Education Expense - Accum Costs	12,063	Accum Costs	10,150	1,913	12,063
16 6.10	Automobile Expense - SNF Only	2,405	Nursing Home	2,405	-	2,405
16 6.25	Automobile Expense - Accum Costs	20,831	Accum Costs	17,527	3,304	20,831
16 7	Other	281	Accum Costs	236	45	281
16 M1.19	Advertising Help Wanted - Nursing Home	133,336	Nursing Home	133,336	-	133,336
16 M3.22	Advertising Non-Reimb	17,197	A/L	-	17,197	17,197
16 M3.42	Advertising Other	349,357	Accum Costs	293,941	55,416	349,357
16 M6.22	Barber and Beauty Supplies	2,482	Accum Costs	2,088	394	2,482
16 M7.42	Postage	5,799	Accum Costs	4,879	920	5,799
16 M8.34	Dues and Membership Fees to Professional Associations - Cap	15,445	Accum Costs	12,995	2,450	15,445
16 M8.22	Dues and Membership Fees to Professional Associations - Nor	1,250	A/L	-	1,250	1,250
16 M8A	Dues to Chamber of Commerce	975	Capacity	812	163	975
16 M9.42	Subscriptions - Accum Costs	10,840	Accum Costs	9,121	1,719	10,840
16 M11.22	Services Provided by Contract	7,419	A/L	-	7,419	7,419
16 M11.42	Services Provided by Contract - Accum Costs	175,689	Accum Costs	147,821	27,868	175,689
16 M13.10	Other - SNF Only	12,698	Nursing Home	12,698	-	12,698
16 M13.34	Other - Accum Costs	318,167	Accum Costs	267,699	50,468	318,167
18 2A1.03	Raw Food - Meals	473,448	Meals	416,215	57,233	473,448
18 2A2.03	Non-Food Supplies - Meals	41,281	Meals	36,291	4,990	41,281
18 2B.03	Purchased Services - Meals	2,411	Meals	2,120	291	2,411
18 2D.03	Other - Meals	12,193	Meals	10,719	1,474	12,193
19 3A1.05	Bed Linens, etc...washed, ironed..	9,054	Laundry	9,054	-	9,054
19 3B.05	Purchased Services - Pounds of Laundry	186,605	Laundry	186,605	-	186,605

<b>LiveWell Alliance, Inc.</b>						
<b>ALLOCATION SECTION</b>						
<b>Cost Year 2023</b>				<b>TOTAL</b>		
		<b>INPUT</b>		<b>ALLOCATED AMOUNTS</b>		
<b>ACCOUNT</b>		<b>Total</b>	<b>ALLOCATION</b>	<b>Skilled Nursing</b>	<b>A/L</b>	
<b>NUMBER</b>	<b>ACCOUNT NAME</b>	<b>AMOUNT</b>	<b>BASIS</b>	<b>Facility</b>	<b>Unit</b>	<b>TOTAL</b>
20 4A1.33	In-House Care Supplies - Sqft	59,377	Sqft	50,184	9,193	59,377
20 4B.33	Purchased Services - Sqft	39,343	Sqft	33,252	6,091	39,343
20 5A.10	Purchased From - Pharmacy - SNF Only	23,179	Nursing Home	23,179	-	23,179
20 5B.10	Medicine Cabinet Drugs	45,655	Nursing Home	45,655	-	45,655
20 5C.10	Medical and Therapeutic Supplies	311,681	Nursing Home	311,681	-	311,681
20 5D.34	Ambulance/Limousine	429	Nursing Home	429	-	429
20 5E2.10	Oxygen - Other - SNF Only	5,854	Nursing Home	5,854	-	5,854
20 5I.10	Recreation - SNF Only	41,138	Nursing Home	41,138	-	41,138
20 5J.03	Other - SNF	26,211	Nursing Home	26,211	-	26,211
20 5J.22	Other - A/L	3,890	A/L	-	3,890	3,890
20 5J.33	Other - Accum Costs	16,793	Accum Costs	14,129	2,664	16,793
22 6A.02	Repairs and Maintenance - Sqft	39,942	Sqft	33,758	6,184	39,942
22 6A.10	Repairs and Maintenance - SNF Only	13,666	Nursing Home	13,666	-	13,666
22 6B.33	Heat - Sqft	51,347	Sqft	43,397	7,950	51,347
22 6C.33	Light & Power - Sqft	159,131	Sqft	134,493	24,638	159,131
22 6D.33	Water	23,746	Sqft	20,070	3,676	23,746
22 6E.33	Equipment Lease - Sqft	9,111	Sqft	7,700	1,411	9,111
22 6F.02	Other - Sqft	268,669	Sqft	227,072	41,597	268,669
22 6F.10	Other - Direct	11,456	Nursing Home	11,456	-	11,456
22 6F.22	Other - Non-Reimb	4,986	A/L	-	4,986	4,986
22 7A.10	Land Improvements - Sqft	3,686	Sqft	3,115	571	3,686
22 7B.10	Building & Building Improvements - SNF Only	162,616	Nursing Home	162,616	-	162,616
22 7B.22	Building & Building Improvements - Non Reimb	41,857	A/L	-	41,857	41,857
22 7D.10	Movable Equipment - Sqft	206,791	Sqft	174,774	32,017	206,791
22 7D.22	Movable Equipment - Non Reim	1,297	A/L	-	1,297	1,297
22 8B.33	Mortgage Expense - Sqft	676,463	Sqft	571,729	104,734	676,463
22 10B	Real estate taxes paid by lessor - Sqft	83,568	Sqft	70,630	12,938	83,568
22 10C	Personal property taxes - Sqft	18,600	Sqft	15,720	2,880	18,600
26 12A1	First Mortgage	485,604	Nursing Home	485,604	-	485,604
27 14A	Insurance on Property - Sqft	134,760	Sqft	113,896	20,864	134,760
27 414B	Insurance of Automobiles	5,246	Sqft	4,434	812	5,246
				-	-	-
		<b>19,238,303</b>		<b>16,186,687</b>	<b>3,051,616</b>	<b>19,238,303</b>

**General Information and Questionnaire**  
**Other Lines of Business**

Name of Facility LiveWell Alliance, Inc.	License No. 002-09-33	Report for Year Ended 9/30/2023	Page 6	of 37
Square footage of entire facility.		41,078		
<b>Outpatient Therapy</b>				
Does the Facility provide outpatient therapy services?		Yes		
<i>If yes, please complete the following:</i>				
160		Square footage of therapy space.		
<b>Meals on Wheels</b>				
Does the facility provide Meals on Wheels?		No		
<i>If yes, please complete the following:</i>				
		Square footage of kitchen		
		Number of meals served per week		
No	Are meals included in meals served on page 18 of the Annual Report?			
No	Are direct costs included in the Annual Report?			
<i>If yes, please state where costs are reported.</i>				
No	Are drivers for the program included in the facility's payroll?			
<i>If yes, please complete the following:</i>				
		Amount Reported		
		Annual Report page and line		
Please state the salary amounts of specific cooks and/or dietary aides				
Please state where the cooks and/or dietary aides are reported in the Annual Report				
<b>Apartments, Independent Living, Assisted Living</b>				
Does the facility have apartments, independent living, and/or assisted living?		Yes		
<i>If yes, please complete the following:</i>				
0		Square footage of apartments		
0		Square footage of independent living		
7,525		Square footage of assisted living		
Please identify the services provided:				
Allocations breakout the CCNH from				



**General Information and Questionnaire**  
**Other Lines of Business (Continued)**

Name of Facility LiveWell Alliance, Inc	License No. 002-09-33	Report for Year Ended 9/30/2023	Page 7	of 37
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**Child Day Care**

Does the Facility provide Child Day Care?  No

*If yes, please complete the following:*

	Square footage of child day care space.
	Average number of daily participants.
	Number of meals per day provided to child day care.
	Nature of services provided:

**Adult Day Care**

Does the Facility provide Adult Day Care?  No

*If yes, please complete the following:*

	Square footage of adult day care space.
	Please state where it is located in relation to the facility.
	Average number of daily participants.
	Number of meals per day provided to adult day care.
	Nature of services provided:

### Schedule of Resident Statistics

Name of Facility LiveWell Alliance, Inc.			License No. 002-09-33		Report for Year Ended 9/30/2023				Page 8	of 37			
	Total All Levels	Total CCNH / RHNS Level	Total	Total Other	Period 10/1 Thru 6/30				Period 7/1 Thru 9/30				
					Total	CCNH / RHNS	(Specify)	Other	Total	CCNH / RHNS	(Specify)	Other	
1. Certified Bed Capacity													
A. On last day of PREVIOUS report period	120	120			120	120							
B. On last day of THIS report period	120	120							120	120			
2. Number of Residents													
A. As of midnight of PREVIOUS report period	114	114			114	114							
B. As of midnight of THIS report period	72	72							72	72			
3. Total Number of Days Care Provided During Period													
A. Medicare	528	528			493	493			35	35			
B. Medicaid (Conn.)	22,840	22,840			17,620	17,620			5,220	5,220			
C. Medicaid (other states)													
D. Private Pay	9,488	9,488			7,771	7,771			1,717	1,717			
E. State SSI for RCH													
F. Other (Specify)													
G. Total Care Days During Period (3A thru F)	32,856	32,856			25,884	25,884			6,972	6,972			
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													
5. <b>Total Resident Days (3G + 4A + 4B)</b>	32,856	32,856			25,884	25,884			6,972	6,972			

### Schedule of Resident Statistics (Cont'd)

Name of Facility LiveWell Alliance, Inc.			License No. 002-09-33			Report for Year Ended 9/30/2023			Page 9		of 37		
4. Were there any changes in the certified bed capacity during the report year? <span style="float: right;"><input type="radio"/> Yes <input checked="" type="radio"/> No</span>													
If "YES", provide the following information:													
Date of Change	Place of Change			Change in Beds						Capacity After Change			Reason for Change
	CCNH / RHNS	(Specify)	Other	Lost			Gained			CCNH / RHNS	(Specify)	Other	
	(1)	(2)	(3)	(1)	(2)	(3)	(1)	(2)	(3)	(Specify)	(Specify)		
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	(Specify)	Other		
1st change													
2nd change													
3rd change													
4th change													
6. Number of Residents and Rates on September 30 of Cost Year													
Item	Medicare	Medicaid		Self-Pay			Other State Assisted						
	CCNH / RHNS	CCNH / RHNS	(Specify)	CCNH / RHNS	(Specify)	Other	R.C.H.	ICF-MR					
No. of Residents		55		17									
Per Diem Rate													
a. One bed rm.	Various	#####		658.00									
b. Two bed rms.													
c. Three or more bed rms.													
7. Total Number of Physical Therapy Treatments				TOTAL	CCNH / RHNS	(Specify)	Outpatient	Other					
A. Medicare - Part B				1,050	693		357						
B. Medicaid (Exclusive of Part B)													
1. Maintenance Treatments				1	1								
2. Restorative Treatments													
C. Other				1,337	1,337								
D. <b>Total Physical Therapy Treatments</b>				2,388	2,031		357						
8. Total Number of Speech Therapy Treatments													
A. Medicare - Part B				228	196		32						
B. Medicaid (Exclusive of Part B)													
1. Maintenance Treatments													
2. Restorative Treatments													
C. Other				262	262								
D. <b>Total Speech Therapy Treatments</b>				490	458		32						
9. Total Number of Occupational Therapy Treatments													
A. Medicare - Part B				786	727		59						
B. Medicaid (Exclusive of Part B)													
1. Maintenance Treatments													
2. Restorative Treatments													
C. Other				1,170	1,170								
D. <b>Total Occupational Therapy Treatments</b>				1,897	1,897								

**Report of Expenditures - Salaries & Wages**

Name of Facility	License No.	Report for Year Ended	Page	of					
LiveWell Alliance, Inc.	002-09-33	9/30/2023	10	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 / RHNS	Adjustment	Hours	(Specify)	Adjustment	Hours	Other	Adjustment	Hours
<b>A. Salaries and Wages*</b>									
1. Operators/Owners (Complete also Sec. I of Schedule A1)									
2. Administrator(s) (Complete also Sec. III of Schedule A1)	173,035		2,094						
3. Assistant Administrator (Complete also Sec. IV of Schedule A1)									
4. Other Administrative Salaries (telephone operator, clerks, receptionists, etc.)	966,083		20,443				738,423		13,945
5. Dietary Service									
a. Head Dietitian									
b. Food Service Supervisor									
c. Dietary Workers	607,048		27,348				83,474		3,761
6. Housekeeping Service									
a. Head Housekeeper									
b. Other Housekeeping Workers	400,239		21,257				8,091		416
7. Repairs & Maintenance Services									
a. Engineer or Chief of Maintenance									
b. Other Maintenance Workers	219,000		6,082				11,669		403
8. Laundry Service									
a. Supervisor									
b. Other Laundry Workers	52,927		2,140						
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	215,255		4,219				122,103		2,087
b. RN									
1. Direct Care	1,178,698		26,354				118,259		2,840
2. Administrative**	83,423		1,834						
c. LPN									
1. Direct Care	720,992		19,965						
2. Administrative**									
d. Aides and Attendants	3,100,307		132,149				407,657		16,387
e. Physical Therapists	175,325		3,343						
f. Speech Therapists	42,624		677						
g. Occupational Therapists	435,848	(435,848)	10,669						
h. Recreation Workers	285,760		9,188						
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	142,108		4,171				74,367		2,451
n. Marketing	2,960	(2,960)	104				397,195		9,465
o. Other (Specify) See Attached Schedule									
<i>A-13. Total Salary Expenditures</i>	8,801,632	(438,808)	292,037				1,961,238		51,755

\* 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 in the Adjustment column.

Schedule of Other Salaries and Wages (Page 10)

Position	CCNH / RHNS			(Specify)			Other		
	\$	Adjustment	Hours	\$	Adjustment	Hours	\$	Adjustment	Hours
	-						-		
<b>Total</b>	\$ -	\$ -	-	\$ -	\$ -	-	\$ -	\$ -	-

Schedule of Other Fees (Page 13)

Service	CCNH / RHNS			(Specify)			Other		
	\$	Adjustment	Hours	\$	Adjustment	Hours	\$	Adjustment	Hours
	0						0		
<b>Total</b>	\$ -	\$ -	-	\$ -	\$ -	-	\$ -	\$ -	-

**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		9/30/2023			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	(Specify)	Other							
<b>Section I - Operators/Owners</b>										
<b>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).</b>										

\* 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	9/30/2023			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	(Specify)	Other							
<b>Section III - Administrators***</b>										
Maley Hunt (10/1/22 - 9/30/23)	173,035			Standard benefits	Administrator	2,094	A2			
<b>Section IV - Assistant Administrators</b>										

\*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	9/30/2023	13	37					
Total Cost and Hours									
Item	CCNH / RHNS	Adjustment	Hours	(Specify)	Adjustment	Hours	Other	Adjustment	Hours
<b>*B. Direct care consultants paid on a fee for service basis in lieu of salary (For all such services complete Schedule B1)</b>									
1. Dietitian									
2. Dentist	13,032		No hours						
3. Pharmacist	7,844		159						
4. Podiatrist									
5. Physical Therapy									
a. Resident Care									
b. Other									
6. Social Worker									
7. Recreation Worker									
8. Physicians									
a. Medical Director (entire facility)	28,815		68						
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)									
9. Speech Therapist									
a. Resident Care									
b. Other									
10. Occupational Therapist									
a. Resident Care									
b. Other									
11. Nurses and aides and attendants									
a. RN									
1. Direct Care									
2. Administrative***									
b. LPN									
1. Direct Care									
2. Administrative***									
c. Aides									
d. Other									
12. Other (Specify) See Attached Schedule									
<b>B-13 Total Fees Paid in Lieu of Salaries</b>	49,691		227						

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



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

Name of Facility LiveWell Alliance, Inc.	License No. 002-09-33	Report for Year Ended 9/30/2023		Page 14	of 37
Name & Address of Individual	Full Explanation of Service	Related** to Owners, Operators, Officers		Explanation of Relationship	
		Yes	No		
Healthdrive Dental Group, 100 Crossing Boulevard, Suite 300 Framingham, MA 01702	Dentist	<input type="radio"/>	<input checked="" type="radio"/>	N/A	
	Pharmacist	<input type="radio"/>	<input checked="" type="radio"/>	N/A	
The Center for Geriatric and Family Psychiatry, Inc., 56 Nye Road Suite 102 Glastonbury, CT	Medical Director & Medical Staff	<input type="radio"/>	<input checked="" type="radio"/>	N/A	
		<input type="radio"/>	<input checked="" type="radio"/>		
		<input type="radio"/>	<input checked="" type="radio"/>		
		<input type="radio"/>	<input checked="" type="radio"/>		
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		<input type="radio"/>	<input checked="" type="radio"/>		
		<input type="radio"/>	<input checked="" type="radio"/>		

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

**C. Expenditures Other Than Salaries - Administrative and General**

Name of Facility	License No.	Report for Year Ended					Page	of
LiveWell Alliance, Inc.	002-09-33	9/30/2023					15	37
Item	Total	CCNH / RHNS	Adjustment	(Specify)	Adjustment	Other	Adjustment	
<b>1. Administrative and General</b>								
<b>a. Employee Health &amp; Welfare Benefits</b>								
1. Workmen's Compensation	\$ 249,380	203,552	(68)			45,896		
2. Disability Insurance	\$ 8,693	7,094				1,599		
3. Unemployment Insurance	\$							
4. Social Security (F.I.C.A.)	\$ 774,543	632,209	(213)			142,547		
5. Health Insurance	\$ 1,124,913	917,941				206,972		
6. Life Insurance (employees only) (not-owners and not-operators)	\$ 7,189	5,866				1,323		
7. Pensions (Non-Discriminatory) (not-owners and not-operators)	\$ 348,000	283,972				64,028		
8. Uniform Allowance	\$ 251	205				46		
9. Other ( <i>Specify</i> ) See Attached Schedule	\$ 77,960	63,616				14,344		
<b>b. Personal Retirement Plans, Pensions, and        Profit Sharing Plans for Owners and        Operators (Discriminatory)*</b>	\$							
<b>c. Bad Debts*</b>	\$	98,003	(98,003)					
<b>d. Accounting and Auditing</b>	\$ 91,033	76,593				14,440		
<b>e. Legal (<i>Services should be fully described on Page 15b</i>)</b>	\$ 10,471	14,569	(4,098)					
<b>f. Insurance on Lives of Owners and        Operators (<i>Specify</i>)*</b>	\$							
<b>g. Office Supplies</b>	\$ 28,088	15,506				12,582		
<b>h. Telephone and Cellular Phones</b>								
1. Telephone & Pagers	\$ 42,518	35,774				6,744		
2. Cellular Phones	\$ 4,309	8,007	(5,207)			1,509		
<b>i. Appraisal (<i>Specify purpose and        attach copy</i>)*</b>	\$							
<b>j. Corporation Business Taxes (<i>franchise tax</i>)</b>	\$							
<b>k. Other Taxes (<i>Not related to property - See Page 22</i>)</b>								
1. Income*	\$							
2. Other ( <i>Specify</i> ) See Attached Schedule	\$							
3. Resident Day User Fee	\$ 679,619	679,619						
<b>Subtotal</b>	\$ 3,446,967	3,042,526	(107,589)			512,030		

\* Facility should self-disallow the expense in the Adjustment column.

(Carry Subtotals forward to next page)

**Schedule of Other Employee Benefits**

Description	CCNH / RHNS	Adjustment	(Specify)	Adjustment	Other	Adjustment
	-				-	
Employee Ancillary Benefits	\$ 12,700				\$ 2,863	
Employee Physicals	13,826				3,117	
Human Resources - Fees	7,375				1,663	
Human Resources - Emp. Assist.	55				13	
Wellness Committee	29,660				6,688	
<b>Total</b>	\$ 63,616	\$ -	\$ -	\$ -	\$ 14,344	\$ -

**Schedule of Other Taxes**

Description	CCNH / RHNS	Adjustment	(Specify)	Adjustment	Other	Adjustment
	-				-	
<b>Total</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

**General Information and Questionnaire**  
**Accounting Basis**

Name of Facility LiveWell Alliance, Inc.	License No. 002-09-33	Report for Year Ended 9/30/2023	Page 15b	of 37
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The records of this facility for the period covered by this report were maintained on the following basis:  
 Accrual     Cash     Modified Cash

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

N/A

**Independent Accounting Firm**

Name of Accounting Firm	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	
4	

Services Provided by This Firm (*describe fully*)

1 401K Audit, year-end audit, Medicaid and Medicare cost reports, tax Returns	\$ 80,248
2 Match calculations - Pension Audit	\$ 10,785
3	\$
4	\$
	<b>Charge for Services Provided</b>
	\$ 91,033

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 Martocchio & Oliveira	860-621-9700
5 Robinson & Cole	860-275-8200

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
4 191 Main Street Southington CT 06489
5 280 Trumbull St, Hartford, CT 06103

Services Provided by This Firm (*describe fully*)

1 Resident issues	\$ 9,709
2 HR/ Personnel legal issues	\$ 762
3 Collections/Leins - resident (Disallowed)	\$ 367
4 Building Legal inquiries (Disallowed)	\$ 1,742
5 Consult on Construction legal issue (Disallowed)	\$ 1,989
	<b>Charge for Services Provided</b>
	\$ 14,569

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

**LiveWell**  
**Page 15a Attachment - Accounting Breakout**  
**FYE 9/30/2023**

A.022

84.1378%

<u>Accounting Firm</u>	<u>Amount</u>	<u>Allowable</u>	<u>Disallowed</u>	<b>ALLOCATED</b>		
				<u>Amount</u>	<u>Allowable</u>	<u>Disallowed</u>
Marcum LLP	80,248	80,248	-	67,519	67,519	-
Pension Contracts	<u>10,785</u>	<u>10,785</u>	-	<u>9,074</u>	<u>9,074</u>	-
	91,033	91,033	-	76,593	76,593	-

**LiveWell**  
**Disallowance Schedule for Cell Phones**  
**September 30, 2023**

	<u>Amount</u>
Total Cell Phone Expense	\$ 8,007 <a href="#">TB Linked</a>
Annual Allowable amount per Cell Phone	\$ 2,800
<b>Disallowed Cell Phone (Page 15, Line 1h2)</b>	<b><u><u>\$ 5,207</u></u></b>

**PURPOSE:** To disallow benefits related to marketing salaries.

<u>Page</u>	<u>Line</u>	<u>Description</u>	<u>Salary Disallowed</u>	<u>Benefits Disallow %</u>	<u>Benefits Disallowed</u>
10	12n	Marketing	2,960	9.4955%	281
					<b>281</b>

Total salaries per page 10	8,801,631	<a href="#">TB link</a>
Total benefits (1a1, 1a3 & 1a4)	835,762	<a href="#">TB link</a>
% to total	9.4955%	

	<u>Expense</u>	<u>Disallowance</u>	<u>Pg. / Line</u>
Workmen's Compensation	203,552	68	Pg. 15 / line 1a1
Unemployment Insurance	-	-	Pg. 15 / line 1a3
Social Security (F.I.C.A.)	632,209	213	Pg. 15 / line 1a4
	835,761	281	

**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	9/30/2023					16	37
Item	Total	CCNH / RHNS	Adjustment	(Specify)	Adjustment	Other	Adjustment	
<b>Subtotals Brought Forward:</b>		3,446,967	3,042,526	(107,589)		512,030		
<b>l. Travel and Entertainment</b>								
1. Resident Travel and Entertainment	\$ 1,092	919				173		
2. Holiday Parties for Staff	\$ 25,959	21,841				4,118		
3. Gifts to Staff and Residents	\$ 14,493	12,194				2,299		
4. Employee Travel	\$ 7,890	897				6,993		
5. Education Expenses Related to Seminars and Conventions	\$ 46,497	44,584				1,913		
6. Automobile Expense (not purchase or depreciation)	\$ 23,236	19,932				3,304		
7. Other (Specify) See Attached Schedule	\$ 45	236	(236)			45		
<b>m. Other Administrative and General Expenses</b>								
1. Advertising Help Wanted (all such expenses)	\$ 133,336	133,336						
2. Advertising Telephone Directory (all such expenses)***	\$							
3. Advertising Other (Specify)*** See Attached Schedule	\$ 72,613	293,941	(293,941)			72,613		
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)***	\$ 394	2,088	(2,088)			394		
7. Postage	\$ 5,799	4,879				920		
* 8. Dues and Membership Fees to Professional Associations (Specify) See Attached Schedule	\$ 16,695	12,995				3,700		
8a. Dues to Chamber of Commerce & Other Non-Allowable Org.***	\$ 163	813	(813)			163		
9. Subscriptions	\$ 10,525	9,121	(315)			1,719		
10. Contributions*** See Attached Schedule	\$							
11. Services Provided by Contract (Specify and Complete Schedule C-2, Page 21 for each firm or individual)	\$ 183,108	147,821				35,287		
12. Administrative Management Services**	\$							
13. Other (Specify) See Attached Schedule	\$ 211,601	280,397	(119,264)			50,468		
<b>C-14 Total Administrative &amp; General Expenditures</b>	\$ 4,200,413	4,028,520	(524,246)			696,139		

\* 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 in the Adjustment column.



## Schedule of Other Travel and Entertainment

Description	CCNH / RHNS	Adjustment	(Specify)	Adjustment	Other	Adjustment
	-				-	
Travel - Meals	\$ 59	\$ (59)			\$ 11	
Meals - Business expense	177	(177)			34	
<b>Total Other Travel and Entertainment</b>	<b>\$ 236</b>	<b>\$ (236)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 45</b>	<b>\$ -</b>

## Schedule of Other Advertising

Description	CCNH / RHNS	Adjustment	(Specify)	Adjustment	Other	Adjustment
	-				-	
Other Advertising	\$ 293,941	\$ (293,941)			\$ 72,613	
<b>Total Other Advertising</b>	<b>\$ 293,941</b>	<b>\$ (293,941)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 72,613</b>	<b>\$ -</b>

## Schedule of Dues

Description	CCNH / RHNS	Adjustment	(Specify)	Adjustment	Other	Adjustment
	-				-	
Leading Age	\$ 12,621				\$ 2,379	
ALTCFM	80				15	
CTAHCF	294				56	
CALA					1,250	
<b>Total Dues</b>	<b>\$ 12,995</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 3,700</b>	<b>\$ -</b>

## Schedule of Contributions

Description	CCNH / RHNS	Adjustment	(Specify)	Adjustment	Other	Adjustment
	-				0	
<b>Total Contributions</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

## Schedule of Other Administrative and General

Description	CCNH / RHNS	Adjustment	(Specify)	Adjustment	Other	Adjustment
	-				-	
Licenses	\$ 265					
Nursing Admin Licenses	2,220					
Computer Software Supplies	10,213					
Computer Software	841				159	
Licenses	88				17	
Flowers	160	(160)			30	
Professional Fees	21,851				4,120	
Software/Computer Supplies	111,485				21,018	
Small Equipment Purchase - G&A	520				98	
Licenses	1,039				196	
Service Charges - Bank	39,219	(3)			7,394	
Fines & Penalties	66				12	
ACL Supplies - Non-Medical (Disallowed Community Services Expense)	820	(820)			154	
Supplies - Non-Medical	129				24	
Center for Resilient Living Expenses (Disallowed)	74,662	(74,662)			14,075	
Other Expenses	16,819	(16,819)			3,171	
Misc. income		(26,800)				
<b>Total Other Administrative and General</b>	<b>\$ 280,397</b>	<b>\$ (119,264)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 50,468</b>	<b>\$ -</b>

### Schedule C-1 - Management Services\*

Name of Facility LiveWell Alliance, Inc.	License No. 002-09-33	Report for Year Ended 9/30/2023	Page 17	of 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	License No.	Report for Year Ended				Page	of
LiveWell Alliance, Inc.	002-09-33	9/30/2023				18	37
Item	Total	CCNH / RHNS	Adjustment	(Specify)	Adjustment	Other	Adjustment
2. Dietary							
a. In-House Preparation & Service							
1. Raw Food	\$ 473,448	416,215				57,233	
2. Non-Food Supplies	\$ 41,281	36,291				4,990	
3. Other (Specify) _____ Other dietary supplies	\$ 12,193	10,719				1,474	
b. Purchased Services (by contract other than through Management Services) (Complete Schedule C-2 att. Page 21)	\$ 2,411	2,120				291	
c. Other (Specify) _____	\$						
<b>2D. Total Dietary Expenditures (2a + b + c + d)</b>	<b>\$ 529,333</b>	<b>465,345</b>				<b>63,988</b>	
2E. Dietary Questionnaire	Total	CCNH / RHNS		(Specify)	Other		
F. Resident Meals: Total no. of meals served per day:*							
G. Is cost of employee meals included in 2D?	<input checked="" type="radio"/> Yes	<input type="radio"/> No					
H. Did you receive revenue from employees?	<input type="radio"/> Yes	<input checked="" type="radio"/> No			If yes, specify amt.		
I. Where is the revenue received reported in the Cost Report? (Page/Line Item)							
J. Is cost of meals provided to persons other than employees or residents (i.e., Board Members, Guests) included in 2D?	<input type="radio"/> Yes	<input checked="" type="radio"/> No			If yes, specify cost.		
K. Is any revenue collected from these people?	<input type="radio"/> Yes	<input checked="" type="radio"/> No			If yes, specify amt.		
L. Where is the revenue received reported in the Cost Report? (Page/Line Item)							
M. Is cost of food (other than meals, e.g., snacks at monthly staff meetings, board meetings) provided to employees included in 2D?	<input type="radio"/> Yes	<input checked="" type="radio"/> No			If yes, specify cost.		
N. Is any revenue collected from employees?	<input type="radio"/> Yes	<input checked="" type="radio"/> No			If yes, specify amt.		
O. Where is the revenue received reported in the Cost Report? (Page/Line Item)							

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

**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 9/30/2023				Page 19	of 37
Item		Total	CCNH / RHNS	Adjustment	(Specify)	Adjustment	Other	Adjustment
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. \$	9,054	9,054				
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 (by contract other than through Management Services) (Complete Schedule C-2 att. Page 21)		\$	186,605	186,605				
c. Other (Specify)		\$						
<b>3D. Total Laundry Expenditures (3a + b + c)</b>		\$	195,659	195,659				
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	9/30/2023				20	37	
Item			Total	CCNH / RHNS	Adjustment	(Specify)	Adjustment	Other	Adjustment
4.	Housekeeping	Sq. Ft. Serviced by Personnel							
a.	In-House Care								
	1. Supplies - Cleaning ( <i>Mops, pails, brooms, etc.</i> )	Amt.	\$ 59,377	50,184				9,193	
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.	\$ 39,343	33,252				6,091	
	C. Other ( <i>Specify</i> )		\$						
4D.	<b>Total Housekeeping Expenditures</b> (4a + b + c)		\$ 98,720	83,436				15,284	
5.	Resident Care (Supplies)**								
a.	Prescription Drugs***								
	1. Own Pharmacy		\$						
	2. Purchased from Pharmacy		\$	23,179	(23,179)				
b.	Medicine Cabinet Drugs		\$ 45,655	45,655					
c.	Medical and Therapeutic Supplies		\$ 311,681	311,681					
d.	Ambulance/Limousine***		\$	429	(429)				
e.	Oxygen								
	1. For Emergency Use		\$						
	2. Other***		\$	5,854	(5,854)				
f.	X-rays and Related Radiological Procedures***		\$						
g.	Dental ( <i>Not dentists who should be included under salaries or fees</i> )		\$						
h.	Laboratory***		\$						
i.	Recreation		\$ 39,458	41,138	(1,680)				
j.	Direct Management Services*		\$						
k.	Indirect Management Services*		\$						
l.	Cable TV		\$						
m.	Other (Specify)**** See Attached Schedule		\$ 25,359	40,340	(21,535)			6,554	
n.	Physical Therapy Expense		\$						
o.	Speech Therapy Expense		\$						
5P.	<b>Total Resident Care Expenditures</b> (5a - 5o)		\$ 422,153	468,276	(52,677)			6,554	

\* 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 in the Adjustment column.

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



**LiveWell**  
**Disallowance Schedule for Cable TV**  
**9/30/2023**

	<u>Amount</u>
Total Cable TV Expense (Pg. 20, line 5i)	8,880 <a href="#">TB Linked</a>
Annual Allowable amount	\$ 7,200
<b>Disallowed Cable TV</b>	<u><u>\$ 1,680</u></u>

*Allocation Between Levels of Care*

	<b>Percent</b>	<b>Amount</b>
<b>SNF</b>	<b>100%</b>	<b>\$ 1,680</b>
<b>Assisted Living</b>	<b>0%</b>	<b>\$ -</b>

**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 9/30/2023				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	(Specify)	Other	Pg	Line
Matrixcare (MDI-Achieve)		<input type="radio"/>	<input checked="" type="radio"/>	N/A	General ledger software / billing	70,348		13,263	16	m11
Connecticut Computer Service		<input type="radio"/>	<input checked="" type="radio"/>	N/A	Computer and software maintenance	257,559		48,556	Var	Var
UKG, Inc.		<input type="radio"/>	<input checked="" type="radio"/>	N/A	Payroll processing	28,825		5,434	16	m11
Adams & Knight, Inc.		<input type="radio"/>	<input checked="" type="radio"/>	N/A	Marketing services	293,941		65,162	16	m3
H&H Linen		<input type="radio"/>	<input checked="" type="radio"/>	N/A	Laundry services	186,605			19	3b
CWPM		<input type="radio"/>	<input checked="" type="radio"/>	N/A	Housekeeping - trash removal	32,068		5,874	20	4b
Security services of CT		<input type="radio"/>	<input checked="" type="radio"/>	N/A	Security	103,628		18,984	22	6f
D.Landino Landscaping		<input type="radio"/>	<input checked="" type="radio"/>	N/A	Landscaping	11,890		2,178	22	6f
EMCOR Services New England Mechanical		<input type="radio"/>	<input checked="" type="radio"/>	N/A	HVAC	16,291		2,984	22	6f
Facility Compliance Fire Protection		<input type="radio"/>	<input checked="" type="radio"/>	N/A	Inspections & life safety reviews	9,976		1,827	22	6f
Relias, LLC		<input type="radio"/>	<input checked="" type="radio"/>	N/A	Education software	10,075			16	L5
		<input type="radio"/>	<input checked="" type="radio"/>							
		<input type="radio"/>	<input checked="" type="radio"/>							
		<input type="radio"/>	<input checked="" type="radio"/>							

\* List all contracted services over \$10,000. Use additional sheets if necessary.

\*\* Refer to Page 4 for definition of related.

\*\*\* Please cross-reference amount to the appropriate page in the Annual Report (Pages 16, 18, 19, 20 or 22).



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

Name of Facility	License No.	Report for Year Ended					Page	of
LiveWell Alliance, Inc.	002-09-33	9/30/2023					22	37
Item	Total	CCNH / RHNS	Adjustment	(Specify)	Adjustment	Other	Adjustment	
6. Maintenance & Operation of Plant								
a. Repairs & Maintenance	\$ 53,608	47,424				6,184		
b. Heat	\$ 51,347	43,397				7,950		
c. Light & Power	\$ 159,131	134,493				24,638		
d. Water	\$ 23,747	20,070				3,677		
e. Equipment Lease <i>(Provide detail on page 22b)</i>	\$ 9,111	7,700				1,411		
f. Other <i>(itemize)</i> See Attached Schedule	\$ 285,111	238,528				46,583		
<b>6g. Total Maint. &amp; Operating Expense (6a - 6f)</b>	\$ 582,055	491,612				90,443		
7. Depreciation <i>(complete schedule page 23*)</i>								
a. Land Improvements	\$ 15,929	13,463				2,466		
b. Building & Building Improvements	\$ 192,230	162,468				29,762		
c. Non-Movable Equipment	\$							
d. Movable Equipment	\$ 208,088	175,871				32,217		
<b>*7e. Total Depreciation Costs (7a + b + c + d)</b>	\$ 416,247	351,802				64,445		
8. Amortization <i>(Complete att. Schedule Page 24*)</i>								
a. Organization Expense	\$							
b. Mortgage Expense	\$ 104,734	571,729	(571,729)			104,734		
c. Leasehold Improvements	\$							
d. Other <i>(Specify)</i>	\$							
<b>*8e. Total Amortization Costs (8a + b + c + d)</b>	\$ 104,734	571,729	(571,729)			104,734		
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	\$ 83,569	70,630				12,939		
c. Personal property taxes	\$ 18,600	15,720				2,880		
<b>11. Total Property Expenses (7e + 8e + 9 + 10)</b>	\$ 623,150	1,009,881	(571,729)			184,998		

\* 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	Adjustment	(Specify)	Adjustment	Other	Adjustment
	-				-	
Purchased Services - Elevator Service	\$ 11,456					
Small Furnishings - Decor					4,986	
Grounds Landscaping	11,890				2,178	
Repairs & Maintenance	1,116				204	
Purchased Services	1,395				255	
Snow Plowing	3,273				600	
Exterminator Service	3,874				710	
Supplies - Plant & Maint.	14,583				2,671	
Maintenance Inspections	9,763				1,788	
Grounds Maintenance	523				96	
Grounds Landscaping	8,329				1,526	
Small Equipment Purchase - Plant & Maint	1,959				359	
Purchased Services - Groundskeeping	4,028				738	
Purchased Services - Indoor Plants	5,020				920	
Purchased Services - Snow Plowing	8,194				1,501	
Purchased Services - Fire Protection	6,436				1,179	
Purchased Services - Security	103,628				18,984	
Purchased Services - HVAC	16,291				2,984	
Equipment Rental - Storage Space	26,770				4,904	
<b>Total Other Repairs and Maintenance</b>	<b>\$ 238,528</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 46,583</b>	<b>\$ -</b>

### 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 9/30/2023			Page 22b	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	1,558	1,558
Krystal Kleer	<input type="radio"/>	<input checked="" type="radio"/>	Water Cooler	Monthly	Open Ended	2,553	2,553
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 type="radio"/> No
<b>Total ***</b>						9,111	

\* 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 22b - Leases Breakout  
FYE 9/30/2023

A.022  
84.5174%

<b>CCNH</b>
<b>ALLOCATED</b>

<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	1,558 2,553	1,317 2,158
Accelerated Care Plus Leasing	Diathermy Physical Therapy Equipment	2/17/2020	Renewed annually automatically until terminated	5,000	4,225
				9,111	7,700

### Depreciation Schedule

Name of Facility LiveWell Alliance, Inc.		License No. 002-09-33		Report for Year Ended 9/30/2023				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				
<b>A. Land Improvements</b>													
1. Acquired prior to this report period		1,130,428		1,089,219	869,128	S/L	Various	13,903					
2. Disposals (attach schedule)													
3. Acquired during this report period (attach schedule)		20,262		20,262		S/L	10 Years	2,026					
A-4. Subtotal									15,929				
<b>B. Building and Building Improvements</b>													
1. Acquired prior to this report period		13,950,701		13,950,701	12,603,216	S/L	Various	360,144					
2. Disposals (attach schedule)													
3. Acquired during this report period (attach schedule)		17,954		15,175		S/L	10 Years	1,519					
B-4. Subtotal									361,663				
<b>C. Non-Movable Equipment</b>													
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								
<b>D. Movable Equipment</b>													
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	3,204,980		3,204,980	2,963,976	S/L	Various	178,799	
b. Disposals (attach schedule)				Var	Var	(2,381,232)		(2,381,232)	(2,381,232)	S/L	Various		
Acquired during this report period (attach schedule):													
c. Administrative				Var	Var	245,800		211,593		S/L	Various	67,218	
d. Standard Resident													
e. Specialized Resident													
Total Acquired during this report period						245,800		211,593				67,218	
D-3. Subtotal												246,017	
<b>E. Total Depreciation</b>												623,609	

Schedule of Land Improvements Acquired during this report period

Acquisition Date	Description of Item	Cost	Useful Life	Depreciation
<b>Additions:</b>				
FY2023	Hartford Fences	\$ 20,262	10	\$ 2,026
<b>Total additions for Land Improvements</b>		\$ 20,262		\$ 2,026 *
<b>Deletions:</b>				
<b>Total deletions for Land Improvements</b>		\$ -		\$ - **

\*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
<b>Additions:</b>				
See attached	See attached	\$ 17,954	10	\$ 1,519
<b>Total additions for Building Improvements</b>		\$ 17,954		\$ 1,519 *
<b>Deletions:</b>				
<b>Total deletions for Building Improvements</b>		\$ -		\$ - **

\*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
<b>Additions:</b>				
<b>Total additions for Non-Movable Equipment</b>		\$ -		\$ - *
<b>Deletions:</b>				
<b>Total deletions for Non-Movable Equipment</b>		\$ -		\$ - **

\*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			
<b>Additions:</b>					
See attached	See attached	Administrative	\$ 245,800	Various	\$ 67,218
		PICK A CATEGORY			
		PICK A CATEGORY			
		PICK A CATEGORY			
		PICK A CATEGORY			
		PICK A CATEGORY			
<b>Total additions for Movable Equipment</b>			\$ 245,800		\$ 67,218 *
<b>Deletions:</b>					
See attached	See attached		\$ (1,785,952)	Various	\$ -
See attached	See attached		(595,280)	Various	-
<b>Total deletions for Movable Equipment</b>			\$ (2,381,232)		\$ - **

\*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
<b>Total additions for Leasehold Improvement</b>		\$ -		\$ - *
<b>Deletions:</b>				
<b>Total deletions for Leasehold Improvement</b>		\$ -		\$ - **

\*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>2022 Accum Depreciation</u>	<u>2023 Depreciation</u>	<u>2023 Accum Depreciation</u>	<u>NBV</u>
<b>Land Improvements</b>									
Prior Period Acq. (Per 9/30/2017 Cost Report)	Various	Various	856,805	856,805	S/L	854,896	1,909	856,805	-
<b>9/30/2019 Asset Additions</b>									
Commercial Asphalt Maintenance	10	9/1/2019	7,459	7,459	S/L	2,984	746	3,730	3,729
<b>9/30/2022 Asset Additions</b>									
66 Mulberry Street - Parking Lot**	20	FY2022	266,164	224,955	S/L	11,248	11,248	22,496	202,459
<b>9/30/2023 Asset Additions</b>									
Hartford Fences	10	FY2023	23,974	20,262	S/L	-	2,026	2,026	18,236
<b>Total Land Improvements</b>			<b>1,154,402</b>	<b>1,109,481</b>		<b>869,128</b>	<b>15,929</b>	<b>885,057</b>	<b>224,424</b>

<u>Description</u>	<u>Useful Life</u>	<u>Acquisition Date</u>	<u>Cost</u>	<u>Cost To Be Depreciated</u>	<u>Method</u>	<u>2022 Accum Depreciation</u>	<u>2023 Depreciation</u>	<u>2023 Accum Depreciation</u>	<u>NBV</u>
<b>Building Improvements</b>									
Prior Period Acq. (Per 9/30/2017 Cost Report)	Various	Various	13,950,180	13,856,893	S/L	12,491,535	322,961	12,814,496	1,042,397
<b>9/30/2018 Asset Transfers</b>									
Land/Farmington Ave Asset Transfer	30	10/1/2017	(382,287)	(289,000)		-	-	-	(289,000)
<b>9/30/2018 Asset Additions</b>									
RLPS Architects	30	6/1/2018	8,021	8,021	S/L	1,335	267	1,602	6,419
RLPS Architects	30	7/1/2018	4,468	4,468	S/L	745	149	894	3,574
Automatic Door Systems	10	10/1/2017	1,298	1,298	S/L	585	130	715	583
EMCOR Services	10	10/1/2017	831	831	S/L	374	83	457	374
Kinsley Power	10	11/1/2017	698	698	S/L	315	70	385	313
Bay State Elevator	10	12/1/2017	3,337	3,337	S/L	1,503	334	1,837	1,500
Rewire 2A	10	12/1/2017	516	516	S/L	233	52	285	231
Labeling of 8 Doors - Molding	10	12/1/2017	2,175	2,175	S/L	980	218	1,198	977
Reliable Refrigerators	10	1/1/2018	2,329	2,329	S/L	1,048	233	1,281	1,048
Innovative Building & Renovations	10	2/1/2018	5,970	5,970	S/L	2,687	597	3,284	2,687
Automatic Door Systems	10	3/1/2018	1,189	1,189	S/L	535	119	654	535
EMCOR Services	10	3/1/2018	600	600	S/L	270	60	330	270
Kinsley Power	10	3/1/2018	667	667	S/L	301	67	368	299
Reliable Refrigerators	10	3/1/2018	854	854	S/L	383	85	468	386
Reliable Refrigerators	10	4/1/2018	900	900	S/L	405	90	495	405
Reliable Refrigerators	10	4/1/2018	752	752	S/L	338	75	413	339
Wiremen	10	4/1/2018	1,212	1,212	S/L	545	121	666	546
Saucier Mechanical Services	10	6/1/2018	3,465	3,465	S/L	1,561	347	1,908	1,557
EMCOR Services	10	7/1/2018	700	700	S/L	315	70	385	315
James Brandanini	10	7/1/2018	625	625	S/L	283	63	346	279
Automated Building Services	10	8/1/2018	699	699	S/L	315	70	385	314
EMCOR Services	10	8/1/2018	1,821	1,821	S/L	819	182	1,001	820
Amex	10	8/1/2018	960	960	S/L	432	96	528	432
Innovative Building & Renovations	10	9/1/2018	20,774	20,774	S/L	9,347	2,077	11,424	9,350
Stanley Access Tech	10	9/1/2018	1,644	1,644	S/L	739	164	903	741
Tao Water Art Gallery	10	9/1/2018	5,800	5,800	S/L	2,610	580	3,190	2,610
A-Tech (Dietary)	10	9/1/2018	1,332	1,332	S/L	599	133	732	600
Arjo, Inc (Motor Gear Box)	10	9/1/2018	1,121	1,121	S/L	504	112	616	505



Emcor (HRU & Exhaust Fan Repair)	10	9/1/2018	3,166	3,166	S/L	1,426	317	1,743	1,423
MJ Daly LLC (Sprinkler Removed)	10	9/1/2018	1,031	1,031	S/L	464	103	567	464
Positano Plumbing	10	9/1/2018	851	851	S/L	340	85	425	426
Baystate Elevator	10	9/1/2018	793	793	S/L	316	79	395	398
<b>9/30/2019 Asset Additions</b>									
Richter & Cegan, Inc - Plans	30	3/31/2019	3,695	3,695	S/L	492	123	615	3,080
James Bradanini	10	10/1/2018	650	650	S/L	228	65	293	358
Superior Fence	10	12/18/2018	2,875	2,875	S/L	1,008	288	1,296	1,579
Emcore (HRU & Heating Repair)	10	1/19/2019	3,038	3,038	S/L	1,064	304	1,368	1,670
Superior Fence	10	3/19/2019	835	835	S/L	294	84	378	457
Emcore	10	3/19/2019	2,323	2,323	S/L	812	232	1,044	1,279
Automated Building Systems	10	3/19/2019	2,524	2,524	S/L	882	252	1,134	1,390
Innovative Building Renovations	10	4/19/2019	1,690	1,690	S/L	592	169	761	930
Superior Fence	10	4/19/2019	2,325	2,325	S/L	815	233	1,048	1,277
Raintech	10	4/19/2019	2,445	2,445	S/L	857	245	1,102	1,343
Emcore Services	10	4/19/2019	2,113	2,113	S/L	739	211	950	1,163
James Bradanini	10	5/19/2019	625	625	S/L	220	63	283	342
Emcore Services	10	5/19/2019	853	853	S/L	298	85	383	470
Innovative Building Renovations	10	6/19/2019	27,200	27,200	S/L	9,520	2,720	12,240	14,960
Proline -(Kitchen Repairs)	10	6/19/2019	1,627	1,627	S/L	570	163	733	893
Automated Building Systems	10	6/19/2019	675	675	S/L	238	68	306	369
Emcor Services	10	6/19/2019	611	611	S/L	214	61	275	336
Emcor Services	10	6/19/2019	2,612	2,612	S/L	914	261	1,175	1,437
Proline -(Kitchen Repairs)	10	6/19/2019	642	642	S/L	224	64	288	354
Proline -(Kitchen Repairs)- Freezer Doors	10	7/1/2019	5,741	5,741	S/L	2,009	574	2,583	3,158
Raintech - Door Repair	10	7/1/2019	1,528	1,528	S/L	535	153	688	840
Emcore	10	7/1/2019	1,968	1,968	S/L	689	197	886	1,082
Wiremen, Inc	10	8/19/2019	868	868	S/L	304	87	391	477
Innovative Building Renovations-Desk Stations & Med Safe	10	9/19/2019	4,780	4,780	S/L	1,673	478	2,151	2,629
<b>9/30/2020 Asset Additions</b>									
New England Subsurface Imaging	30	9/16/2020	400	400	S/L	39	13	52	348
Emcore	10	10/19/2019	3,213	3,213	S/L	963	321	1,284	1,929
Emcore	10	10/19/2019	5,438	5,438	S/L	1,632	544	2,176	3,262
Emcore	10	10/19/2019	1,107	1,107	S/L	333	111	444	663
Wiremen, Inc	10	Oct-19	2,458	2,458	S/L	738	246	984	1,474
Emcore	10	11/19/2019	1,791	1,791	S/L	537	179	716	1,075
R&S Construction Services - Roof Repair	10	11/19/2019	3,746	3,746	S/L	1,125	375	1,500	2,246
James Brandini	10	11/19/2019	1,150	1,150	S/L	345	115	460	690
Stanley Access Tech - Door Repair	10	11/19/2019	922	922	S/L	276	92	368	554
Raintech -	10	11/19/2019	748	748	S/L	225	75	300	448
Emcore	10	11/19/2019	1,705	1,705	S/L	513	171	684	1,021
Wiremen, Inc	10	11/19/2019	1,939	1,939	S/L	582	194	776	1,163
Emcore	10	12/19/2019	2,861	2,861	S/L	858	286	1,144	1,717
Emcore - Hot Water Heater	10	1/14/2020	15,812	15,812	S/L	4,743	1,581	6,324	9,488
Emcore	10	1/20/2020	1,199	1,199	S/L	360	120	480	719
R&S Construction Services - Roof Repair	10	1/31/2020	24,992	24,992	S/L	7,497	2,499	9,996	14,996
Raintech - Door Repair and Frames	10	1/28/2020	6,909	6,909	S/L	2,073	691	2,764	4,145
Automated Building Systems	10	1/17/2020	1,745	1,745	S/L	525	175	700	1,045
Raintech	10	1/20/2020	572	572	S/L	171	57	228	344
Wiremen, Inc	10	1/21/2020	619	619	S/L	186	62	248	371
Emcore	10	1/30/2020	714	714	S/L	213	71	284	430
Kinsley Power Systems	10	2/20/2020	1,140	1,140	S/L	342	114	456	684
Wiremen, Inc	10	2/20/2020	3,150	3,150	S/L	945	315	1,260	1,890

Emcore	10	2/20/2020	5,441	5,441	S/L	1,632	544	2,176	3,265
James Brandini	10	3/20/2020	1,415	1,415	S/L	426	142	568	847
Innovative Building Renovations-Offices	10	3/20/2020	23,910	23,910	S/L	7,173	2,391	9,564	14,346
Superior Fence	10	5/20/2020	525	525	S/L	159	53	212	313
Emcore	10	7/20/2020	6,591	6,591	S/L	1,977	659	2,636	3,955
Emcore	10	7/20/2020	3,756	3,756	S/L	1,128	376	1,504	2,252
Positano Plumbing	10	7/20/2020	845	845	S/L	255	85	340	505
ARJO	10	7/20/2020	3,796	3,796	S/L	1,140	380	1,520	2,276
Superior Fence	10	9/20/2020	1,200	1,200	S/L	360	120	480	720

**9/30/2021 Asset Additions**

Wiremen, Inc	10	11/1/2020	1,299	1,299	S/L	260	130	390	909
Emcore	10	1/21/2021	3,213	3,213	S/L	642	321	963	2,250
Emcore	10	1/21/2021	2,964	2,964	S/L	592	296	888	2,076
Wiremen, Inc	10	2/21/2021	1,312	1,312	S/L	262	131	393	919
Kinsley Power Systems	10	2/21/2021	667	667	S/L	134	67	201	466
Automated Building Systems	10	3/21/2021	3,076	3,076	S/L	616	308	924	2,152
Emcore	10	4/21/2021	3,213	3,213	S/L	642	321	963	2,250
Kinsley Power Systems	10	4/21/2021	2,487	2,487	S/L	498	249	747	1,740
ARJO	10	4/21/2021	2,002	2,002	S/L	400	200	600	1,402
Emcore	10	5/11/2021	1,578	1,578	S/L	316	158	474	1,104
Emcore	10	5/27/2021	13,947	13,947	S/L	2,790	1,395	4,185	9,762
Emcore	10	7/21/2021	3,213	3,213	S/L	642	321	963	2,250
Stanley Door	10	7/21/2021	1,483	1,483	S/L	296	148	444	1,039
Gid Wildman & Son Painting LLC	10	8/21/2021	1,250	1,250	S/L	250	125	375	875
Gid Wildman & Son Painting LLC	10	8/21/2021	1,250	1,250	S/L	250	125	375	875
Emcore	10	8/21/2021	1,783	1,783	S/L	356	178	534	1,249
Gid Wildman & Son Painting LLC	10	9/21/2021	1,275	1,275	S/L	256	128	384	891
Gid Wildman & Son Painting LLC	10	9/21/2021	1,500	1,500	S/L	300	150	450	1,050

**9/30/2022 Asset Additions**

Emcore	10	10/21/2021	3,310	3,310	S/L	331	331	662	2,648
Innovative Building Renovations-	10	10/21/2021	3,665	3,665	S/L	367	367	734	2,931
Wiremen, Inc	10	10/21/2021	1,709	1,709	S/L	171	171	342	1,367
Roberge Plumbing Inc	10	11/21/2021	8,650	8,650	S/L	865	865	1,730	6,920
Facility Compliance	10	11/21/2021	3,398	3,398	S/L	340	340	680	2,718
Wiremen, Inc	10	11/21/2021	3,095	3,095	S/L	310	310	620	2,475
Emcore	10	11/21/2021	1,710	1,710	S/L	171	171	342	1,368
Emcore	10	11/21/2021	851	851	S/L	85	85	170	681
Emcore	10	12/21/2021	7,129	7,129	S/L	713	713	1,426	5,703
Emcore	10	1/22/2022	2,399	2,399	S/L	240	240	480	1,919
Emcore	10	1/22/2022	3,310	3,310	S/L	331	331	662	2,648
Emcore	10	1/22/2022	5,861	5,861	S/L	586	586	1,172	4,689
Gid Wildman & Son Painting LLC	10	1/22/2022	675	675	S/L	68	68	136	539
Gid Wildman & Son Painting LLC	10	3/22/2022	750	750	S/L	75	75	150	600
Kinsley Power Systems	10	3/22/2022	667	667	S/L	67	67	134	533
Emcore	10	4/22/2022	1,467	1,467	S/L	147	147	294	1,173

**9/30/2023 Asset Additions**

Macri Associates**	10	7/23/2023	7,540	6,373	S/L	-	637	637	5,736
Macri Associates**	10	7/23/2023	2,219	1,875	S/L	-	188	188	1,687
Macri Associates**	10	2/1/2023	2,302	1,946	S/L	-	195	195	1,751
Rainteck Sound & Communication**	10	9/23/2023	1,728	1,460	S/L	-	146	146	1,314
Rainteck Sound & Communication**	10	9/23/2023	3,355	2,836	S/L	-	284	284	2,552
Rainteck Sound & Communication**	10	9/23/2023	810	685	S/L	-	69	69	616

<b>Total Building Improvements</b>			<b>13,968,655</b>	<b>13,965,876</b>		<b>12,603,216</b>	<b>361,663</b>	<b>12,964,879</b>	<b>1,000,997</b>
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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>2022 Accum Depreciation</u>	<u>2023 Depreciation</u>	<u>2023 Accum Depreciation</u>	<u>NBV</u>
<b>Motor Vehicles</b>									
Prior Period Acq. (Per 9/30/2017 Cost Report)	Various	Various	94,912	94,912	S/L	94,912	-	94,912	-
<b>Total Motor Vehicles</b>			<b>94,912</b>	<b>94,912</b>		<b>94,912</b>	<b>-</b>	<b>94,912</b>	<b>-</b>

<u>Description</u>	<u>Useful Life</u>	<u>Acquisition Date</u>	<u>Cost</u>	<u>Cost To Be Depreciated</u>	<u>Method</u>	<u>2022 Accum Depreciation</u>	<u>2023 Depreciation</u>	<u>2023 Accum Depreciation</u>	<u>NBV</u>
<b>Movable Equipment</b>									
Prior Period Acq. (Per 9/30/2017 Cost Report)	Various	Various	2,615,398	2,615,398	S/L	2,544,512	70,886	2,615,398	-

**9/30/2018 Asset Additions**

Ice Machine Repair	5	11/1/2017	581	581	S/L	522	59	581	-
American Express	5	1/1/2018	3,157	3,157	S/L	2,840	317	3,157	-
American Express	5	12/1/2017	4,166	4,166	S/L	3,749	417	4,166	-
Sheets & Pillow Cases	5	2/1/2018	1,754	1,754	S/L	1,697	57	1,754	-
2 Beds	5	3/1/2018	4,684	4,684	S/L	4,216	468	4,684	-
Refrigerator	5	6/1/2018	1,199	1,199	S/L	1,080	119	1,199	-
Refrigerator	5	6/1/2018	1,439	1,439	S/L	1,296	143	1,439	-
Carpet Tiles	5	7/1/2018	913	913	S/L	823	90	913	-
Arjo, Inc.	5	8/1/2018	9,339	9,339	S/L	8,406	933	9,339	-
Decian	3	10/1/2017	1,495	1,495	S/L	1,495	-	1,495	-
Decian	3	10/1/2017	2,336	2,336	S/L	2,336	-	2,336	-
American Express	3	10/1/2017	1,469	1,469	S/L	1,469	-	1,469	-
Copier XC702	3	11/1/2017	6,061	6,061	S/L	6,061	-	6,061	-
Decian	3	12/1/2017	6,432	6,432	S/L	6,432	-	6,432	-
Copier XC702	3	12/1/2017	3,125	3,125	S/L	3,125	-	3,125	-
American Express - PC Mall	3	12/1/2017	952	952	S/L	952	-	952	-
Best Buy PC Accessories	3	12/1/2017	2,269	2,269	S/L	2,269	-	2,269	-
Microsoft Software	3	12/1/2017	101	101	S/L	101	-	101	-
Copier XC702	3	1/1/2018	3,361	3,361	S/L	3,361	-	3,361	-
2 Computer 1 Phone	3	1/1/2018	2,482	2,482	S/L	2,482	-	2,482	-
Copier XC702	3	2/1/2018	3,087	3,087	S/L	3,087	-	3,087	-
Copier XC702	3	3/1/2018	3,635	3,635	S/L	3,635	-	3,635	-
Copier XC702	3	4/1/2018	3,087	3,087	S/L	3,087	-	3,087	-
Laptops	3	4/1/2018	12,909	12,909	S/L	12,909	-	12,909	-
Microsoft Software	3	4/1/2018	1,236	1,236	S/L	1,236	-	1,236	-
Copier XC702	3	5/1/2018	3,361	3,361	S/L	3,361	-	3,361	-
Amex - PC Mall Computers	3	6/1/2018	1,469	1,469	S/L	1,469	-	1,469	-
Copier XC702	3	6/1/2018	3,361	3,361	S/L	3,361	-	3,361	-
Computer Equipment	3	6/1/2018	890	890	S/L	890	-	890	-
Computer Equipment	3	6/1/2018	4,040	4,040	S/L	4,040	-	4,040	-
Automated Building Systems	3	7/1/2018	500	500	S/L	500	-	500	-
Copier XC702	3	7/1/2018	4,420	4,420	S/L	4,420	-	4,420	-
Computers	3	7/1/2018	1,688	1,688	S/L	1,688	-	1,688	-
Copier XC702	3	8/1/2018	3,087	3,087	S/L	3,087	-	3,087	-
Service Software	3	8/1/2018	850	850	S/L	850	-	850	-
Computers	3	8/1/2018	905	905	S/L	905	-	905	-
Software	3	8/1/2018	1,299	1,299	S/L	1,299	-	1,299	-
Sharepoint Software & Licensing	3	8/1/2018	4,923	4,923	S/L	4,923	-	4,923	-

Decian	3	8/1/2018	808	808	S/L	808	-	808	-	
Copier XC702	3	9/1/2018	3,087	3,087	S/L	3,087	-	3,087	-	
Strategic Furniture	3	1/1/2018	16,480	16,480	S/L	16,480	-	16,480	-	
Refrigerator	3	4/1/2018	1,168	1,168	S/L	1,168	-	1,168	-	
Photo Equipment	3	9/1/2018	3,340	3,340	S/L	3,340	-	3,340	-	
Martin Cabinet	5	9/1/2018	378	378	S/L	341	37	378	-	
<b>9/30/2019 Asset Additions</b>										
US Bank Equipment -	5	10/10/2018	3,087	3,087	S/L	2,366	617	2,983	105	
Matrix Care - EMR Software	5	10/10/2018	9,717	9,717	S/L	7,449	1,943	9,392	326	
Apple - Amex	5	10/10/2018	636	636	S/L	487	127	614	22	
PCM- Amex - Laptop & Desktop mini	5	10/18/2018	1,882	1,882	S/L	1,442	376	1,818	64	
US Bank Equipment	5	11/1/2018	3,167	3,167	S/L	2,427	633	3,060	107	
PCM - HP EliteBook-Amex-T.Bowen	5	12/13/2018	2,123	2,123	S/L	1,629	425	2,054	70	
PCM-Lenovo - Amex-Defrancesa,Rabinoff	5	12/13/2018	1,972	1,972	S/L	1,511	394	1,905	67	
US Bank Equipment	5	12/13/2018	3,167	3,167	S/L	2,427	633	3,060	107	
US Bank Equipment	5	1/1/2019	3,448	3,448	S/L	2,645	690	3,335	113	
US Bank Equipment	5	2/1/2019	3,448	3,448	S/L	2,645	690	3,335	113	
Matrix Care - EMR Software	5	2/19/2019	6,323	6,323	S/L	4,849	1,265	6,114	209	
Automated Building Systems	5	3/19/2019	2,209	2,209	S/L	1,694	442	2,136	73	
US Bank Equipment	5	4/19/2019	3,167	3,167	S/L	2,427	633	3,060	107	
PCM- Amex Ian Laptop & Screen	5	4/19/2019	1,015	1,015	S/L	778	203	981	34	
PCM- Shazia Laptop	5	4/19/2019	785	785	S/L	602	157	759	26	
PCM- 2 Laptops	5	4/19/2019	1,711	1,711	S/L	1,311	342	1,653	58	
US Bank Equipment	5	3/19/2019	3,448	3,448	S/L	2,645	690	3,335	113	
Conn Computer Services - Laptops	5	5/19/2019	10,134	10,134	S/L	7,770	2,027	9,797	337	
US Bank Equipment	5	6/19/2019	6,334	6,334	S/L	4,857	1,267	6,124	210	
Conn Computer Services - Transition Services	5	6/19/2019	49,411	49,411	S/L	37,881	9,882	47,763	1,648	
Laptop (American Express -PCM - Anya)	5	6/19/2019	985	985	S/L	755	197	952	33	
Mercury Security	5	7/1/2019	3,572	3,572	S/L	2,737	714	3,451	121	
Conn Computer Services - Transition Services	5	7/1/2019	21,968	21,968	S/L	16,843	4,394	21,237	731	
US Bank Equipment	5	8/19/2019	7,125	7,125	S/L	5,463	1,425	6,888	238	
Conn Computer Services - 3 Laptops	5	8/19/2019	5,342	5,342	S/L	4,094	1,068	5,162	180	
Costco - 2 Apple MACS	5	9/19/2019	5,105	5,105	S/L	3,914	1,021	4,935	170	
US Bank Equipment	5	9/19/2019	3,105	3,105	S/L	2,381	621	3,002	104	
Treadmills	5	11/18/2018	1,800	1,800	S/L	1,260	360	1,620	180	
Home Depot - Refridgerator - Amex - 1A	5	12/1/2018	1,519	1,519	S/L	1,064	304	1,368	151	
Chairs - Costco -Michael S	5	2/19/2019	1,361	1,361	S/L	952	272	1,224	137	
Joerns Healthcare	5	4/19/2019	2,411	2,411	S/L	1,687	482	2,169	242	
Restaurant Equipment -Stove	5	4/19/2019	8,740	8,740	S/L	6,118	1,748	7,866	874	
Joerns Healthcare- Kit Control Box & Assist	5	5/19/2019	610	610	S/L	427	122	549	61	
Warehouse Store Fixture	5	6/19/2019	964	964	S/L	675	193	868	96	
Joerns Healthcare - Bed Kit	5	7/1/2019	615	615	S/L	431	123	554	62	
American Express - Television for ADC	5	8/19/2019	748	748	S/L	525	150	675	73	
<b>9/30/2020 Asset Additions</b>										
American Express - Christmas Trees	5	11/19/2019	1,800	1,800	S/L	900	360	1,260	540	
Daniels Equipment Company - Washing Machine & Dryer	5	12/3/2019	2,599	2,599	S/L	1,300	520	1,820	779	
Amex - HD Supply, Home Depot, Martin - Cabinet	5	12/28/2019	1,180	1,180	S/L	590	236	826	354	
Arjo, Inc	5	12/1/2019	730	730	S/L	365	146	511	219	
Amex - Overhead Door Repair, Martin Cabinets, Max Sound	5	1/28/2020	1,407	1,407	S/L	703	281	984	424	
Amex - Furniture	5	2/20/2020	1,496	1,496	S/L	748	299	1,047	450	
Amex - Supplies	5	2/20/2020	4,546	4,546	S/L	2,273	909	3,182	1,365	
Costco - Supplies	5	3/20/2020	365	365	S/L	183	73	256	110	
Warehouse Store Fixture Freezer	5	4/20/2020	4,607	4,607	S/L	2,303	921	3,224	1,384	

Amex	5	4/20/2020	481	481	S/L	240	96	336	145
US Bank Equipment	3	10/19/2019	2,903	2,903	S/L	2,420	483	2,903	-
Conn Computer Services - Laptops	3	10/19/2019	9,300	9,300	S/L	7,750	1,550	9,300	-
US Bank Equipment	3	10/19/2019	2,824	2,824	S/L	2,353	472	2,824	-
Automated Building Systems	3	10/31/2019	1,153	1,153	S/L	960	193	1,153	-
Mercury Security - Cameras	3	10/19/2019	2,040	2,040	S/L	1,700	340	2,040	-
Conn Computer Services - Laptop Setup (30)	3	11/19/2019	4,950	4,950	S/L	4,125	825	4,950	-
US Bank Equipment	3	12/20/2019	2,903	2,903	S/L	2,420	483	2,903	-
Conn Computer Services - 2 Laptops	3	12/24/2019	4,512	4,512	S/L	3,760	752	4,512	-
US Bank Equipment	3	2/20/2020	2,903	2,903	S/L	2,420	483	2,903	-
US Bank Equipment	3	3/20/2020	2,903	2,903	S/L	2,420	483	2,903	-
Conn Computer Services - Laptop	3	3/20/2020	1,698	1,698	S/L	1,415	283	1,698	-
US Bank Equipment	3	4/30/2020	2,903	2,903	S/L	2,420	483	2,903	-
American Express	3	4/30/2020	1,268	1,268	S/L	1,058	211	1,268	-
US Bank Equipment	3	5/20/2020	2,903	2,903	S/L	2,420	483	2,903	-
Conn Computer Services	3	5/20/2020	3,480	3,480	S/L	2,900	580	3,480	-
Conn Computer Service	3	6/20/2020	4,812	4,812	S/L	4,010	802	4,812	-
US Bank Equipment	3	6/1/2020	2,903	2,903	S/L	2,420	483	2,903	-
US Bank Equipment	3	7/20/2020	3,971	3,971	S/L	3,310	661	3,971	-
Conn Computer Services	3	8/20/2020	2,338	2,338	S/L	1,948	391	2,338	-
US Bank Equipment	3	8/20/2020	2,903	2,903	S/L	2,420	483	2,903	-
US Bank Equipment	3	9/20/2020	5,640	5,640	S/L	4,700	940	5,640	-
Amex - Scrabble Board	3	12/13/2019	1,723	1,723	S/L	1,435	288	1,723	-
						-	-	-	-
<b>9/30/2021 Asset Additions</b>									
Arjo, Inc	5	11/21/2020	4,688	4,688	S/L	1,876	938	2,814	1,874
Arjo, Inc	5	11/21/2020	6,248	6,248	S/L	2,500	1,250	3,750	2,498
Nadeaus Auction Gallery	5	3/21/2021	1,250	1,250	S/L	500	250	750	500
Michael Smith - Chairs	5	6/1/2021	6,402	6,402	S/L	2,560	1,280	3,840	2,562
Furniture for Shazia Office - AMEX	5	6/21/2021	1,133	1,133	S/L	454	227	681	452
American Express - Refridgerator -1A	10	8/21/2021	1,593	1,593	S/L	318	159	477	1,116
Conn Computer Services	3	11/20/2020	2,338	2,338	S/L	1,558	779	2,337	1
Conn Computer Services	3	11/20/2020	2,336	2,336	S/L	1,558	778	2,336	-
Conn Computer Services	3	11/21/2020	1,168	1,168	S/L	778	389	1,167	1
US Bank Equipment	3	11/20/2020	3,661	3,661	S/L	2,440	1,220	3,660	1
US Bank Equipment	3	11/20/2020	3,329	3,329	S/L	2,220	1,109	3,329	-
US Bank Equipment	3	12/20/2020	3,365	3,365	S/L	2,244	1,121	3,365	-
Conn Computer Services	3	1/21/2021	2,300	2,300	S/L	1,534	766	2,300	-
Conn Computer Services	3	1/21/2021	1,147	1,147	S/L	764	382	1,146	1
US Bank Equipment	3	1/21/2021	3,669	3,669	S/L	2,446	1,223	3,669	-
US Bank Equipment	3	2/21/2021	3,338	3,338	S/L	2,226	1,112	3,338	-
Conn Computer Service	3	3/21/2021	2,618	2,618	S/L	1,746	872	2,618	-
US Bank Equipment	3	3/21/2021	3,975	3,975	S/L	2,650	1,325	3,975	-
US Bank Equipment	3	4/21/2021	3,347	3,347	S/L	2,232	1,115	3,347	-
US Bank Equipment	3	5/14/2021	3,661	3,661	S/L	2,440	1,220	3,660	1
US Bank Equipment	3	6/21/2021	3,347	3,347	S/L	2,232	1,115	3,347	-
US Bank Equipment	3	7/21/2021	4,865	4,865	S/L	3,244	1,621	4,865	-
US Bank Equipment	3	8/21/2021	3,469	3,469	S/L	2,312	1,156	3,468	1
US Bank Equipment	3	9/17/2021	3,469	3,469	S/L	2,312	1,156	3,468	1
						-	-	-	-
<b>9/30/2022 Asset Additions</b>									
Joerns	5	Nov -21	1,849	1,849	S/L	370	370	740	1,109
Joerns	5	Nov-21	7,343	7,343	S/L	1,469	1,469	2,938	4,405
Procaire	5	11/21/2021	695	695	S/L	139	139	278	417
Procaire	5	12/21/2021	1,351	1,351	S/L	270	270	540	811

Arjo, Inc	5	1/22/2022	4,548	4,548	S/L	910	910	1,820	2,728
Procaire	5	1/22/2022	1,092	1,092	S/L	218	218	436	656
Amex - Floor Polisher	5	2/22/2022	1,003	1,003	S/L	201	201	402	601
Warehouse Store Fixture - Food Processor	5	3/22/2022	1,207	1,207	S/L	241	241	482	725
James Hinkle - Bed	5	5/22/2022	1,750	1,750	S/L	350	350	700	1,050
Kitchen Dish Machine Motor Baird Electric Amex	5	8/22/2022	2,180	2,180	S/L	436	436	872	1,308
Environmental Services Corp	5	3/1/2022	1,912	1,912	S/L	382	382	764	1,148
Conn Computer Service	3	10/21/2021	2,148	2,148	S/L	716	716	1,432	716
US Bank Equipment	3	10/21/2021	3,795	3,795	S/L	1,265	1,265	2,530	1,265
US Bank Equipment	3	11/21/2021	3,469	3,469	S/L	1,156	1,156	2,312	1,157
Conn Computer Service	3	11/21/2021	4,790	4,790	S/L	1,597	1,597	3,194	1,596
Conn Computer Service	3	12/21/2021	3,285	3,285	S/L	1,095	1,095	2,190	1,095
US Bank Equipment	3	12/21/2021	3,469	3,469	S/L	1,156	1,156	2,312	1,157
US Bank Equipment	3	1/22/2022	3,469	3,469	S/L	1,156	1,156	2,312	1,157
Conn Computer Service	3	2/22/2022	5,940	5,940	S/L	1,980	1,980	3,960	1,980
US Bank Equipment	3	2/22/2022	3,469	3,469	S/L	1,156	1,156	2,312	1,157
US Bank Equipment	3	3/22/2022	3,469	3,469	S/L	1,156	1,156	2,312	1,157
US Bank Equipment	3	4/22/2022	3,469	3,469	S/L	1,156	1,156	2,312	1,157
US Bank Equipment	3	5/22/2022	3,469	3,469	S/L	1,156	1,156	2,312	1,157
US Bank Equipment	3	6/22/2022	3,469	3,469	S/L	1,156	1,156	2,312	1,157
US Bank Equipment	3	7/1/2022	3,469	3,469	S/L	1,156	1,156	2,312	1,157
US Bank Equipment	3	8/1/2022	3,610	3,610	S/L	1,203	1,203	2,406	1,204
Connecticut Computer Service	3	9/22/2022	12,440	12,440	S/L	4,147	4,147	8,294	4,146
US Bank Equipment	3	9/22/2022	3,610	3,610	S/L	1,203	1,203	2,406	1,204
Connecticut Computer Service	3	3/15/2022	4,476	4,476	S/L	1,492	1,492	2,984	1,492

#### 9/30/2023 Asset Additions

Amex 31001-7/28 -Paper holders, Tables,grill, office furniture	5	7/23/2023	24,863	24,863	S/L	-	4,973	4,973	19,890
US Bank Equipment**	3	10/22/2022	3,610	3,051	S/L	-	1,017	1,017	2,034
US Bank Equipment**	3	Nov-22	3,610	3,051	S/L	-	1,017	1,017	2,034
US Bank Equipment**	3	Dec-22	3,610	3,051	S/L	-	1,017	1,017	2,034
US Bank Equipment**	3	Jan-23	3,610	3,051	S/L	-	1,017	1,017	2,034
US Bank Equipment**	3	2/23/2023	3,610	3,051	S/L	-	1,017	1,017	2,034
US Bank Equipment**	3	3/23/2023	3,610	3,051	S/L	-	1,017	1,017	2,034
US Bank Equipment**	3	4/1/2023	3,610	3,051	S/L	-	1,017	1,017	2,034
US Bank Equipment**	3	5/1/2023	3,610	3,051	S/L	-	1,017	1,017	2,034
CT Comp - Accrual for Equipment**	3	5/23/2023	31,370	26,513	S/L	-	8,838	8,838	17,675
CT Comp**	3	5/23/2023	8,568	7,241	S/L	-	2,414	2,414	4,827
CT Comp**	3	5/23/2023	6,090	5,147	S/L	-	1,716	1,716	3,431
CT Comp**	3	6/23/2023	14,121	11,935	S/L	-	3,978	3,978	7,957
CDW Government 3 Polycom**	3	6/23/2023	9,618	8,129	S/L	-	2,710	2,710	5,419
CT Comp - Accrual for Equipment**	3	6/23/2023	89,630	75,753	S/L	-	25,251	25,251	50,502
CT Comp**	3	7/1/2023	1,689	1,427	S/L	-	476	476	951
CT Comp**	3	7/23/2023	631	533	S/L	-	178	178	355
US Bank Equipment**	3	6/23/2023	3,610	3,051	S/L	-	1,017	1,017	2,034
Xerox**	3	7/1/2023	5,046	4,265	S/L	-	1,422	1,422	2,843
Xerox**	3	7/23/2023	3,134	2,649	S/L	-	883	883	1,766
Xerox**	3	8/23/2023	3,134	2,649	S/L	-	883	883	1,766
CT Comp**	3	8/23/2023	7,809	6,600	S/L	-	2,200	2,200	4,400
Amazon**	3	8/23/2023	2,305	1,948	S/L	-	649	649	1,299
CT Comp - HP**	3	9/23/2023	1,997	1,688	S/L	-	563	563	1,125
CT Comp - 2 HP**	3	9/23/2023	2,418	2,044	S/L	-	681	681	1,363
CT Comp - Network**	3	9/23/2023	887	750	S/L	-	250	250	500

#### 9/30/2023 Asset Disposals

Various Disposals	Various	Various	(1,785,952)	(1,785,952)	S/L	-	-	(1,785,952)	-
Various Disposals	Various	Various	(595,280)	(595,280)	S/L	-	-	(595,280)	-
<b>Total Movable Equipment</b>			<b>1,069,548</b>	<b>1,035,341</b>		<b>2,963,976</b>	<b>246,017</b>	<b>828,761</b>	<b>206,580</b>
<b>Total</b>			<b>16,287,517</b>	<b>16,205,610</b>		<b>16,531,232</b>	<b>623,609</b>	<b>14,773,609</b>	<b>1,432,001</b>
<b>Per Trial Balance</b>			<b>19,535,822</b>	<b>19,535,822</b>			<b>416,247</b>	<b>16,173,681</b>	<b>3,362,141</b>

**ALLOCATED DEPRECIATION**

Pg. 36, Line F1 - Cost Report vs. FS Depreciation (207,362)  
Pg. 31, Line B9 - Cost Report vs. FS NBV 1,930,140 \*\*\*

\*\*Adjusted the cost to depreciate based on square footage related to the SNF  
\*\*\*Cost report vs FS NBV amount results from assets and accumulated depreciation that are not related to the SNF (CCNH).

		84.5174%	15.4826%
	<u>SNF</u>		<u>AL</u>
Land Improvements	15,929	13,463	2,466
Building Improvements	361,663	305,668	55,995
Movable Equipment	246,017	207,927	38,090
	623,609	527,058	96,551

**Amortization Schedule\***

Name of Facility			License No.		Report for Year Ended			Page	of
LiveWell Alliance, Inc.			002-09-33		9/30/2023			24	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							
<b>A. Organization Expense</b>									
1.									
2.									
3.									
A-4. Subtotal									
<b>B. Mortgage Expense</b>									
1. Deferred Financing Fees	12	2015	20 Years	157,886	86,832	20 Years		664,822	
2. Capitalized Interest	6	2022	Life of Mortgage	1,555,813	46,444	Life of Mortgage		11,641	
3.									
B-4. Subtotal									676,463
<b>C. Leasehold Improvements and Other</b>									
1. Acquired prior to this report period									
2. Disposals (attach schedule)									
3. Acquired during this report period (attach schedule)									
C-4. Subtotal									
<b>D. Total Amortization</b>									676,463

\* 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 9/30/2023	Page 25	of 37
<b>11. Property Questionnaire</b>				
<b>Part A</b>				
Is the property either owned by the Facility or leased from a Related Party?*		<input checked="" type="radio"/> Yes	<input 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 <b>NOT</b> 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		
<b>Part B - Owner and Related Parties</b>		1st Mortgage	2nd Mortgage	3rd Mortgage
1. Financing				
a. Type of Financing (e.g., fixed, variable)		Variable		
b. Date Mortgage Obtained		06/30/22		
c. Interest Rate for the Cost Year		5.71% - 5.90%		
d. Term of Mortgage (number of years)		No term until maturity		
e. Amount of Principal Borrowed		49,370,000		
f. Principal balance outstanding as of 9/30/2023		49,370,000		
<b>Complete if Mortgage was Refinanced During Current Cost Year</b>				
g. Type of Financing (e.g., fixed, variable)				
h. Date of Refinancing				
i. New Interest Rate				
j. Term of Mortgage (number of years)				
k. Amount of Principal Borrowed				
l. Principal Outstanding on Note Paid-Off				
<b>Part C - Arms-Length Leases for Real Property Improvements Only</b>				
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	9/30/2023				26	37
Item		Total	CCNH / RHNS	Adjustment	(Specify)	Adjustment	Other	Adjustment
12. Interest								
A. Building, Land Improvement & Non-Movable Equipment								
1. First Mortgage		\$ 485,604	485,604					
Name of Lender		Rate						
UMB Bank, National Association								
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)		\$ 485,604	485,604					

(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		9/30/2023				27	37
Item			Total	CCNH / RHNS	Adjustment	(Specify)	Adjustment	Other	Adjustment
Subtotals Brought Forward:			485,604	485,604					
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. <b>Total All Interest Expense</b> (12B7 + 12C3 + 12D)			\$ 485,604	485,604					
14. Insurance									
a. Insurance on Property (buildings only)			\$ 135,573	113,896				21,677	
b. Insurance on Automobiles			\$ 4,434	4,434					
c. Insurance other than Property (as specified above)									
1. Umbrella (Blanket Coverage)			\$						
2. Fire and Extended Coverage			\$						
3. Other (Specify)			\$						
14d. <b>Total Insurance Expenditures</b> (14a + b + c)			\$ 140,007	118,330				21,677	
15. <b>Total All Expenditures</b> (A-13 thru C-14)			\$ 17,650,847	16,197,986	(1,587,460)			3,040,321	

**F. Statement of Revenue**

Name of Facility	License No.	Report for Year Ended			Page	of
LiveWell Alliance, Inc.	002-09-33	9/30/2023			30	37
Item	Total	CCNH / RHNS	(Specify)	Other		
<b>I. Resident Room, Board &amp; Routine Care Revenue</b>						
1. a. Medicaid Residents ( <i>CT only</i> )	\$ 7,440,220	7,440,220				
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> )	\$ 237,625	237,625				
b. Medicare Room and Board Contractual Allowance **	\$					
4. a. Private-Pay Residents and Other	\$ 5,937,110	5,937,110				
b. Private-Pay Room and Board Contractual Allowance **	\$					
<b>II. Other Resident Revenue</b>						
1. a. Prescription Drugs - Medicare	\$ 10,103	10,103				
b. Prescription Drugs - Medicare Contractual Allowance **	\$					
c. Prescription Drugs - Non-Medicare	\$ 7,226	7,226				
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	\$ 97,204	97,204				
b. Physical Therapy - Medicare Contractual Allowance **	\$					
c. Physical Therapy - Non-Medicare	\$ 188	188				
d. Physical Therapy - Non-Medicare Contractual Allowance **	\$					
4. a. Speech Therapy - Medicare	\$ 34,299	34,299				
b. Speech Therapy - Medicare Contractual Allowance **	\$					
c. Speech Therapy - Non-Medicare	\$ 11,405	11,405				
d. Speech Therapy - Non-Medicare Contractual Allowance **	\$					
5. a. Occupational Therapy - Medicare	\$ 126,027	126,027				
b. Occupational Therapy - Medicare Contractual Allowance **	\$					
c. Occupational Therapy - Non-Medicare	\$ 84,460	84,460				
d. Occupational Therapy - Non-Medicare Contractual Allowance **	\$					
6. a. Other ( <i>Specify</i> ) - Medicare	\$ (42,968)	(42,968)				
b. Other ( <i>Specify</i> ) - Non-Medicare	\$ (60,999)	(60,999)				
<b>III. Total Resident Revenue</b> (Section I. thru Section II.)	\$ 13,881,900	13,881,900				
<b>IV. Other Revenue*</b>						
1. Meals sold to guests, employees & others	\$					
2. Rental of rooms to non-residents	\$					
3. Telephone	\$					
4. Rental of Television and Cable Services	\$					
5. Interest Income ( <i>Specify</i> )	\$					
6. Private Duty Nurses' Fees	\$					
7. Barber, Coffee, Beauty and Gift shops	\$					
8. Other ( <i>Specify</i> )	\$ 3,123,445	1,075,676		2,047,769		
<b>V. Total Other Revenue</b> (1 thru 8)	\$ 3,123,445	1,075,676		2,047,769		
<b>VI. Total All Revenue</b> (III+V)	\$ 17,005,345	14,957,576		2,047,769		

\* 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	(Specify)	Other
		-		-
30 II 6A	Medicare A - X-Ray	\$ (1,757)		
30 II 6A	Medicare A - Lab	(4,547)		
30 II 6A	Medicare B - Contractual Adjustment	(36,829)		
30 II 6A	SBA-2% Sequester/Co-Ins/Managed Care	165		
<b>Total Other Resident Revenue - Medicare</b>		\$ (42,968)	\$ -	\$ -

## Schedule of Other Non-Medicare Resident Revenue

## Related Exp

Page Ref	Description	CCNH / RHNS	(Specify)	Other
		-		-
30 II 6B	Managed Care - X-Ray	\$ 322		
30 II 6B	Managed Care B - Contractual Adjustment	(52,483)		
30 II 6B	2% Sequester (New)	(8,838)		
<b>Total Other Resident Revenue</b>		\$ (60,999)	\$ -	\$ -

## Interest Income

## Account

Page Ref	Account	Balance	CCNH / RHNS	(Specify)	Other
			-		-
<b>Total Interest Income</b>			\$ -	\$ -	\$ -

## Schedule of Other Revenue

Page Ref	Description	CCNH / RHNS	(Specify)	Other
		-		-
30 IV 8	Barber / beauty (Expenses disallowed)	\$ 4,600		\$ 867
30 IV 8	Charitable donations (Expenses disallowed)	58,853		11,095
30 IV 8	Misc. Income (\$26,800 disallowed)	154,796		29,183
30 IV 8	Interest & dividend income (No associated expense)	242,737		45,763
30 IV 8	Assisted living R&B / Other (No expense claimed for reimbursement)			1,960,861
30 IV 8	Cable/TV/Phone (Cable TV disallowed and portion related to AL disallowed)	13,396		
30 IV 8	Grant income (No associated expense)	92,199		
30 IV 8	Unrealized gain on investment (No associated expense)	509,095		
<b>Total Other Revenue</b>		\$ 1,075,676	\$ -	\$ 2,047,769

### G. Balance Sheet

Name of Facility	License No.	Report for Year Ended	Page	of
LiveWell Alliance, Inc.	002-09-33	9/30/2023	31	37
Account			Amount	
<b>Assets</b>				
A. Current Assets				
1. Cash ( <i>on hand and in banks</i> )			\$	913,908
2. Resident Accounts Receivable (Less Allowance for Bad Debts)			\$	320,273
3. Other Accounts Receivable (Excluding Owners or Related Parties)			\$	
4. Inventories			\$	
5. Prepaid Expenses			\$	172,986
a. Prepaid - Expenses	69,983			
b. Prepaid - Insurance	98,003			
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				
<b>A-9. Total Current Assets (Lines A1 thru 8)</b>			\$	1,407,167
B. Fixed Assets				
1. Land			\$	1,645,529
2. Land Improvements	*Historical Cost	1,109,481	\$	224,424
	Accum. Depreciation	885,057		
		Net		
3. Buildings	*Historical Cost	13,965,876	\$	1,000,997
	Accum. Depreciation	12,964,879		
		Net		
4. Leasehold Improvements	*Historical Cost	_____	\$	
	Accum. Depreciation	_____		
		Net		
5. Non-Movable Equipment	*Historical Cost	_____	\$	
	Accum. Depreciation	_____		
		Net		
6. Movable Equipment	*Historical Cost	1,035,341	\$	206,580
	Accum. Depreciation	828,761		
		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> )			\$	36,867,524
F/S vs C/R NBV		1,930,140		
See Schedule		34,937,384		
<b>B-10. Total Fixed Assets (Lines B1 thru 9)</b>			\$	39,945,054

\* 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	
<b>Total Prepaid Expenses</b>			\$ -

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

Page Ref	Line Ref	Description	
<b>Total Other Current Assets (Itemize)</b>			\$ -

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

Page Ref	Line Ref	Description	
31	B9	Pre-Construction	\$ 34,937,384
<b>Total Other Other Fixed Assets (Itemize)</b>			\$ 34,937,384

Schedule of Other Assets Page 32 Line D7

Page Ref	Line Ref	Description	
		Cash - UMB Insurance	\$ 131,914
		Cash - Trustee Held Interest Account	49,647
		Working Capital -UMB Transfer	16,080
		Bond Escrow - Project Fund	5,937,591
		Operating Reserve Fund	609,052
		Operating Reserve Investments	5,848,115
		Escrow - Debt Service Reserve Fund	1,011,578
		Deferred Finance Costs - Series 2022	94,642
<b>Total Other Assets</b>			\$ 13,698,619

Schedule of Notes Payable (Itemize) Page 33 Line A2

Page Ref	Line Ref	Description	
<b>Total Notes Payable</b>			\$ -

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

Page Ref	Line Ref	Description	
33	A12	Credit Balance-Resident	\$ 135,498
33	A12	Deferred Revenue	149,635
33	A12	Reserve	291,674
<b>Total Other Current Liabilities (Itemize)</b>			\$ 576,807

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

Page Ref	Line Ref	Description	
<b>Total Other Current Liabilities (Itemize)</b>			\$ -

### G. Balance Sheet (cont'd)

Name of Facility	License No.	Report for Year Ended	Page	of
LiveWell Alliance, Inc.	002-09-33	9/30/2023	32	37
Account			Amount	
Total Brought Forward:			\$	41,352,221
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			\$	
<b>C-8 Total Leasehold or Like Properties (C1 thru 7)</b>			\$	
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> )			\$	200,170
Name and Address		Amount	Loan Date	
Resilient Living, P.C.		200,170		
7. Other Assets ( <i>itemize</i> )			\$	13,698,619
_____				
See Schedule				
				13,698,619
<b>D-8. Total Investments and Other Assets (Lines D1 thru 7)</b>			\$	13,898,789
<b>D-9. Total All Assets (Lines A9 + B10 + C8 + D8)</b>			\$	55,251,010

\* 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

CSP-33 Rev. 6/95

## G. Balance Sheet (cont'd)

Name of Facility		License No.	Report for Year Ended	Page	of
LiveWell Alliance, Inc.		002-09-33	9/30/2023	33	37
Account				Amount	
<b>Liabilities</b>					
A. Current Liabilities					
1. Trade Accounts Payable				\$	324,065
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> )				\$	428,576
5. Accrued Payroll ( <i>Owners and/or Stockholders only</i> )				\$	
6. Accrued Payroll Taxes Payable				\$	19,497
7. Medicare Final Settlement Payable				\$	
8. Medicare Current Financing Payable				\$	
9. Mortgage Payable ( <i>Current Portion</i> )				\$	(15,673)
10. Interest Payable ( <i>Exclusive of Owner and/or Related Parties</i> )				\$	
11. Accrued Income Taxes*				\$	
12. Other Current Liabilities ( <i>itemize</i> )				\$	1,674,452
Accrued Accounts Payable		154,613	Due To Medicaid	165,534	
Accrued Pension		354,287	Resident Refunds	(83,649)	
Accrued Professional Fees		5,273	Resident Trust	30,696	
Accrued Interest - UMB		470,891	See Schedule	576,807	
A-13. <b>Total Current Liabilities</b> (Lines A1 thru 12)				\$	2,430,917

\* 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 9/30/2023	Page 34	of 37
Account			Amount	
Total Brought Forward:			2,430,917	
<b>Liabilities (cont'd)</b>				
B. Long-Term Liabilities				
1. Loans Payable-Equipment ( <i>itemize</i> )				
Name of Lender	Purpose	Amount	Date Due	\$
2. Mortgages Payable				\$ 49,370,000
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> )				\$ (960,525)
Accum. Amort. - Finance, Discount, Issue Exp		45,815		
Capitalized Financing Cost - UMB		(1,006,344)		
Rounding		4		
See Schedule				
B-5. <b>Total Long-Term Liabilities</b> (Lines B1 thru 4)				\$ 48,409,475
C. <b>Total All Liabilities</b> (Lines A-13 + B-5)				\$ 50,840,392

**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	9/30/2023	35	37
Account			Amount	
<b>A. Reserves</b>				
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>B. Net Worth</b>				
1. Owner's Capital			\$	
2. Capital Stock			\$	
3. Paid-in Surplus			\$	
4. Treasury Stock			\$	
5. Cumulated Earnings			\$	6,643,580
6. Gain or Loss for Period			\$	(2,232,962)
10/1/2022 thru 9/30/2023				
7. Total Net Worth			\$	4,410,618
<b>C. Total Reserves and Net Worth</b>			\$	4,410,618
<b>D. Total Liabilities, Reserves, and Net Worth</b>			\$	55,251,010

### H. Changes in Total Net Worth

Name of Facility LiveWell Alliance, Inc.	License No. 002-09-33	Report for Year Ended 9/30/2023	Page 36	of 37
Account			Amount	
A. Balance at End of Prior Period as shown on Report of 09/30/2022			\$	6,643,582
B. Total Revenue ( <i>From Statement of Revenue Page 30</i> )			\$	17,005,345
C. Total Expenditures ( <i>From Statement of Expenditures Page 27</i> )			\$	19,238,307
D. Net Income or Deficit			\$	(2,232,962)
E. Balance			\$	4,410,620
F. Additions				
1. Additional Capital Contributed ( <i>itemize</i> )				
2. Other ( <i>itemize</i> ) Rounding (2)				
F-3. Total Additions			\$	(2)
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. <b>Balance at End of Period</b>			\$	4,410,618

### I. Preparer's/Reviewer's Certification

Name of Facility LiveWell Alliance, Inc.	License No. 002-09-33	Report for Year Ended 9/30/2023	Page 37	of 37
<i>Check appropriate category</i>				
<input checked="" type="checkbox"/> Chronic and Convalescent Nursing Home (CCNH) & RHNS Combined	<input checked="" type="checkbox"/> (Specify)	<input checked="" type="checkbox"/> Other		
<b>Preparer/Reviewer Certification</b>				
<p>I have prepared and reviewed this report and am familiar with the applicable regulations governing its preparation. I have read the most recent Federal and State issued field audit reports for the Facility and have inquired of appropriate personnel as to the possible inclusion in this report of expenses which are not reimbursable under the applicable regulations. All non-reimbursable expenses of which I am aware (except those expenses known to be automatically removed in the State rate computation system) as a result of reading reports, inquiry or other services performed by me are properly reported as such in this report on Pages 28 and 29 (adjustments to statement of expenditures). Further, the data contained in this report is in agreement with the books and records, as provided to me, by the Facility.</p>				
Signature of Preparer <i>Matthew S Bavalack</i>	Title Principal	Date Signed 02/14/2024		
Printed Name of Preparer  Matthew S. Bavalack				
Address Address  555 Long Wharf Drive, New Haven, CT 06511		Phone Number  203-781-9600		
Contacted Person Regarding Additional Information Needed Regarding This Report  Adrienne Sanders		Phone Number  860-628-3017		
Contact Email Address  Asanders@livewell.org				

**ACCOUNTANTS' CONSULTING REPORT**

Management is responsible for the accompanying Annual Report of Long-Term Care Facility (the “Cost Report”) for LiveWell Alliance, Inc. for the year ended September 30, 2023, included in the accompanying prescribed form. We have prepared the Cost Report in accordance with the American Institute of Certified Public Accountants’ Statements on Standards for Consulting Services. The Cost Report was prepared in conformity with regulations prescribed by The State of CT Department of Social Services (DSS) from data provided to us by the management of LiveWell Alliance, Inc. We did not audit or review the Cost Report included in the accompanying prescribed form, nor were we required to perform any procedures to verify the accuracy or completeness of the information provided by management. Accordingly, we do not express an opinion, a conclusion, nor provide any form of assurance on the Cost Report included in the accompanying prescribed form.

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

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

***MARCUM LLP***

New Haven, CT  
February 8, 2024

# Annual Report of Long-Term Care Facility Cost Year 2023 Checklist

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

**Facility Name** LiveWell Alliance, Inc.

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

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

**Explanation:** \_\_\_\_\_  
\_\_\_\_\_

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

**Explanation:** \_\_\_\_\_  
\_\_\_\_\_

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

**Explanation:** \_\_\_\_\_  
\_\_\_\_\_

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

**Explanation:** \_\_\_\_\_  
\_\_\_\_\_

Yes  No

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

Explanation: \_\_\_\_\_  
\_\_\_\_\_

Yes  No

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

Explanation: \_\_\_\_\_  
\_\_\_\_\_

Yes  No

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

Explanation: \_\_\_\_\_  
\_\_\_\_\_

Yes  No

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

Explanation: \_\_\_\_\_  
\_\_\_\_\_

Yes  No

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

Explanation: \_\_\_\_\_  
\_\_\_\_\_

Yes  No

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

Explanation: \_\_\_\_\_  
\_\_\_\_\_



Yes No

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

**Explanation:** \_\_\_\_\_  
\_\_\_\_\_

Yes No

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

**Explanation:** \_\_\_\_\_  
\_\_\_\_\_

Yes No

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

**Explanation:** \_\_\_\_\_  
\_\_\_\_\_

Yes No

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

**Explanation:** \_\_\_\_\_  
\_\_\_\_\_

Yes No

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

**Explanation:** \_\_\_\_\_  
\_\_\_\_\_

Yes No

16. Have all assets been categorized between movable and fixed in accordance with the 2018 edition of the American Hospital Association guidelines?

**Explanation:** \_\_\_\_\_  
\_\_\_\_\_

Yes No

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

Explanation: \_\_\_\_\_  
\_\_\_\_\_

Yes No

18. Were all discrepancies on the Error Page addressed?

Explanation: \_\_\_\_\_  
\_\_\_\_\_

Yes No

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

Explanation: \_\_\_\_\_  
\_\_\_\_\_

Yes No

20. Have detailed schedules been provided for all “other” line items, fixed asset and movable equipment additions (ensure that the Movable Equipment Category is select for all movable equipment additions.)? *If detail is not provided, appropriate disallowances will be made.*

Explanation: \_\_\_\_\_  
\_\_\_\_\_

Yes No

21. Have all costs associated with non-nursing home businesses (i.e., Adult Daycare, Meals on Wheels, Outpatient Therapy Services, etc.) been disallowed on the applicable expense lines of the Annual Report? If applicable, have pages 6 and 7 been completed for the non-nursing home businesses?

Explanation: \_\_\_\_\_  
\_\_\_\_\_

Yes No

22. Has all required documentation, including the working trial balance, crosswalk, Form W-411, movable/fixed asset additions support, and the Nursing Facility Narrative Summary of Expenditures form been submitted to the Annual Report review and audit contractor?

Explanation: \_\_\_\_\_  
\_\_\_\_\_

Client: *LiveWell*  
Engagement: *Medicaid - LiveWell*  
Period Ending: *9/30/2023*  
Trial Balance: *A.010 - TB*

Account	Description	ADJ	JE Ref #	RJE	FINAL	1st PP-FINAL
		9/30/2023			9/30/2023	9/30/2022
100100	Cash - Operating	879,072.00			879,072.00	3,312,416.00
100200	Cash - Petty	4,140.00			4,140.00	4,200.00
100900	Cash - Resident Trust	30,696.00			30,696.00	76,939.00
100950	Cash - UMB Insurance	131,914.00			131,914.00	104,700.00
100960	Cash - Trustee Held Interest Account	49,647.00			49,647.00	0.00
100970	Working Capital -UMB Transfer	16,080.00			16,080.00	0.00
110400	A/R -Control (Credits)	135,498.00			135,498.00	205,833.00
110500	A/R - Pending T19 Reserve	(173,184.00)			(173,184.00)	(270,272.00)
111000	A/R - Private	118,885.00			118,885.00	649,783.00
112000	A/R - Medicaid	337,742.00			337,742.00	407,999.00
113000	A/R - Medicare Part A	6,105.00			6,105.00	41,515.00
114000	A/R - Medicare Part B	5,409.00			5,409.00	10,702.00
115000	A/R - Co-Insurance Part A	3,666.00			3,666.00	14,977.00
116000	A/R - Co-Insurance Part B	1,995.00			1,995.00	6,771.00
118000	A/R - Insurance	40,127.00			40,127.00	92,699.00
119000	A/R - Assisted Living	72,432.00			72,432.00	27,303.00
119800	A/R - Dementia Specialist	31,416.00			31,416.00	37,868.00
120000	A/R - Allowance For Bad Debt	(300,000.00)			(300,000.00)	(612,241.00)
131000	A/R - Employee Loans	20,785.00			20,785.00	13,215.00
133000	Due From Resilient Living, P.C.	200,170.00			200,170.00	185,867.00
139000	A/R - Other	19,397.00			19,397.00	0.00
151000	Prepaid - Expenses	69,983.00			69,983.00	54,574.00
152000	Prepaid - Insurance	98,003.00			98,003.00	68,834.00
155000	Prepaid - Other Expenses	5,000.00			5,000.00	5,000.00
160500	Land	1,645,529.00			1,645,529.00	1,645,529.00
160550	Land Improvements	888,238.00			888,238.00	864,264.00
161000	Building	9,831,298.00			9,831,298.00	9,831,298.00
161150	729 Farmington Avenue	224,286.00			224,286.00	224,286.00
161250	Building Improvements	2,927,881.00			2,927,881.00	2,909,927.00
161251	Building Improvements - ALSA	1,477,918.00			1,477,918.00	1,477,918.00
161300	Pre-Construction	34,937,384.00			34,937,384.00	8,135,127.00
161500	Automobile	94,912.00			94,912.00	94,912.00
162000	Furniture Fixture & Equipment	843,815.00			843,815.00	2,382,655.00
162250	Furniture Fixture & Equipment - ALSA	27,076.00			27,076.00	27,076.00
162500	Computer Hardware	314,981.00			314,981.00	137,849.00
163000	Computer Software & Hardware	118,065.00			118,065.00	674,525.00
163500	Capitalized Interest	2,787,352.00			2,787,352.00	1,397,365.00
165000	Accum. Dep. - Building	(8,928,008.00)			(8,928,008.00)	(8,855,282.00)
165050	Accum. Dep. - Land Improvements	(861,566.00)			(861,566.00)	(857,880.00)
165150	Accum. Depreciation - 729 Farmington Ave	(215,089.00)			(215,089.00)	(213,769.00)
165250	Accum. Sep. - Building Improvements	(2,566,435.00)			(2,566,435.00)	(2,476,545.00)
165251	Accum. Dep. - Building Improvements - AL	(1,306,554.00)			(1,306,554.00)	(1,264,697.00)
165500	Accum. Dep. - Automobile	(94,912.00)			(94,912.00)	(94,912.00)
166000	Accum. Dep. - FF&E	(525,459.00)			(525,459.00)	(2,258,356.00)
166250	Accum. Dep. - FF&E - ALSA	(26,048.00)			(26,048.00)	(24,751.00)
167000	Accum. Dep. - Computer Software & Hardwa	(246,391.00)			(246,391.00)	(680,868.00)
168000	Accum. Amort. - Capitalized Interest	(1,403,219.00)			(1,403,219.00)	(1,391,578.00)
182500	Accum. Amort. - Finance, Discount, Issue Exp	(45,815.00)			(45,815.00)	(46,444.00)
183100	Bond Escrow - Project Fund	5,937,591.00			5,937,591.00	5,827,302.00
183200	Operating Reserve Fund	609,052.00			609,052.00	1,004,360.00
183250	Operating Reserve Investments	5,848,115.00			5,848,115.00	4,826,658.00
184000	Escrow - Debt Service Reserve Fund	1,011,578.00			1,011,578.00	1,002,145.00
184500	Capitalized Financing Cost - UMB	1,006,344.00			1,006,344.00	1,555,813.00
200100	Accounts Payable	(324,065.00)			(324,065.00)	(336,083.00)
200200	Accrued Accounts Payable	(154,613.00)			(154,613.00)	(41,072.00)
202000	Accrued Wages	(260,979.00)			(260,979.00)	(251,230.00)
202450	Accrued FICA Tax Payable	(19,497.00)			(19,497.00)	(13,421.00)
202500	Accrued Vac. Sick & Holiday	(167,597.00)			(167,597.00)	(274,850.00)
202550	Accrued Pension	(354,287.00)			(354,287.00)	(394,188.00)
202600	Accrued Professional Fees	(5,273.00)			(5,273.00)	0.00
202650	Accrued Interest - UMB	(470,891.00)			(470,891.00)	(203,276.00)
204000	Due To Medicaid	(165,534.00)			(165,534.00)	(239,218.00)
215100	Resident Refunds	83,649.00			83,649.00	40,863.00
215300	Resident Trust	(30,696.00)			(30,696.00)	(44,641.00)
215400	Credit Balance-Resident	(135,498.00)			(135,498.00)	(205,833.00)
250001	Deferred Revenue	(149,635.00)			(149,635.00)	(428,820.00)
253000	Bonds Payable	15,673.00			15,673.00	0.00
253002	Bonds Payable - Series 2022	(49,370,000.00)			(49,370,000.00)	(21,340,000.00)
254001	Deferred Finance Costs - Series 2022	94,642.00			94,642.00	82,742.00
303000	Net Assets - Unrestricted	7,152,988.00			7,152,988.00	7,152,988.00



Account	Description	ADJ	JE Ref #	RJE	FINAL	1st PP-FINAL
		9/30/2023			9/30/2023	9/30/2022
615901	Outtrips & Events	81.00			81.00	313.00
620110	Wages - Regular - Social Services	142,108.00			142,108.00	127,296.00
620650	Supplies	21.00			21.00	725.00
620810	Dues & Subscriptions	471.00			471.00	390.00
620820	Travel & Seminars	175.00			175.00	500.00
620830	Education	615.00			615.00	60.00
620840	Mileage Reimbursement	0.00			0.00	58.00
630050	Wages - Supervisors - Nursing	400,460.00			400,460.00	516,669.00
			RJE - 3005	0.00		
630100	Wages - R.N.	573,319.00			573,319.00	611,340.00
630110	Wages - L.P.N.	720,730.00			720,730.00	831,268.00
630115	Wages - Medical Secretary/Admin	169,186.00			169,186.00	165,461.00
630120	Wages - Aides -Nursing	3,100,307.00			3,100,307.00	3,543,997.00
630135	Wages - Nursing -Co-Leads	204,918.00			204,918.00	202,865.00
630610	Computer Software	1,000.00			1,000.00	2,000.00
630810	Dues & Subscriptions	0.00			0.00	1,910.00
630830	Education	6,116.00			6,116.00	4,841.00
630840	Mileage Reimbursement	0.00			0.00	38.00
630900	Ambulance	429.00			429.00	0.00
640810	Dues & Subscriptions - ADC	0.00			0.00	110.00
640821	Van Lease	20,501.00			20,501.00	18,531.00
650100	Wages - Comm Serv - Navigation	0.00			0.00	11,769.00
650120	Wages - Comm Serv - Therapy	17,040.00			17,040.00	288,985.00
650125	Wages - Comm Serv - Admin Support	57,327.00			57,327.00	43,206.00
650510	Advertisement	0.00			0.00	998.00
650600	Supplies	30.00			30.00	111.00
650610	Computer Software	11,855.00			11,855.00	4,435.00
650810	Dues & Subscriptions	374.00			374.00	1,828.00
650815	Licenses	265.00			265.00	0.00
650823	Travel - Transportation	41.00			41.00	0.00
650830	Education	326.00			326.00	0.00
650840	Mileage Reimbursement	6,824.00			6,824.00	559.00
660100	Wages - R.N.	118,260.00			118,260.00	100,762.00
660110	Wages - L.P.N.	262.00			262.00	0.00
660120	Wages - Aides - Asst. Living	407,657.00			407,657.00	393,259.00
660460	Professional Fees	7,419.00			7,419.00	0.00
660521	Computer Supples/Software	2,188.00			2,188.00	0.00
660600	Supplies - Asst. Living	3,860.00			3,860.00	2,691.00
660810	Dues & Subscriptions	1,250.00		(1,250.00)	0.00	972.00
			RJE - 3002	(1,250.00)		
660830	Education	95.00			95.00	200.00
660840	Mileage Reimbursement	88.00			88.00	28.00
660901	Resident Outtrips	1,011.00			1,011.00	2,715.00
670100	Wages - Nursing Leadership	420,781.00		(83,423.00)	337,358.00	318,542.00
			RJE - 3005	(83,423.00)		
670600	Supplies (Non-Medical)	196.00			196.00	628.00
670601	Air Fluid Mattress-rental	21,113.00			21,113.00	29,537.00
670603	OXYGEN-FACILITY	5,854.00			5,854.00	7,131.00
670604	P.S. X-Ray-Rugs Med A	0.00			0.00	100.00
670719	COVID19 Supplies	15,096.00			15,096.00	76,930.00
670720	Small Equipment Purchased	357.00			357.00	11,876.00
670730	Equipment Repair & Maintenance	7,271.00			7,271.00	2,670.00
670810	Dues And Subscriptions - Nursing Admin	0.00			0.00	246.00
670815	Licenses - Nursing Admin	2,220.00			2,220.00	7,987.00
670825	Medical Staff Fees	28,815.00			28,815.00	6,050.00
670826	Medical Director Fees	0.00			0.00	15,185.00
670830	Education	5,304.00			5,304.00	1,943.00
670850	Purchased Services	7,844.00			7,844.00	0.00
670901	Resident Supplies	1,195.00			1,195.00	651.00
680500	Telephone	0.00			0.00	797.00
680510	Oil	9,014.00			9,014.00	9,622.00
680520	Electricity	2,310.00			2,310.00	2,033.00
680530	Water & Sewer	782.00			782.00	760.00
680531	Property Taxes	18,600.00			18,600.00	18,600.00
680551	Cable	0.00			0.00	407.00
680660	Building Repair & Maintenance	330.00			330.00	351.00
680681	Internet	1,118.00			1,118.00	2,593.00
680690	Grounds Landscaping	14,068.00			14,068.00	12,525.00
680850	Depreciation Expense	1,320.00			1,320.00	40,564.00
680851	Purchased Services	1,650.00			1,650.00	1,650.00
680853	Snow Plowing	3,873.00			3,873.00	7,625.00
680900	Supplies	52.00			52.00	0.00
690100	Wages -Food &Hospitality Directors	154,228.00			154,228.00	152,968.00
690110	Wages - Regular - F&H - Staff	274,258.00			274,258.00	333,536.00
690115	Wages - Food & Hospitality - Cooks	262,036.00			262,036.00	212,502.00

Account	Description	ADJ	JE Ref #	RJE	FINAL	1st PP-FINAL
		9/30/2023			9/30/2023	9/30/2022
690400	Uniform Expense	26.00			26.00	437.00
690660	Chemicals	831.00			831.00	498.00
690670	Supplies (Non-Food)	41,281.00			41,281.00	51,442.00
690680	Retreat Meals	1,971.00			1,971.00	0.00
690690	Raw Food	471,477.00			471,477.00	486,455.00
690720	Small Equipment Purchase	730.00			730.00	341.00
690730	Equipment Repair & Maintenance - Dietary	10,212.00			10,212.00	12,459.00
690810	Dues & Subscriptions	719.00			719.00	300.00
690811	Licenses & Fees - Dietary	105.00			105.00	175.00
690830	Education	420.00			420.00	0.00
690850	Purchased Services - Knife Sharpening	1,351.00			1,351.00	1,078.00
690851	Contract Serv - Dietary	1,060.00			1,060.00	0.00
700110	Wages - Regular	52,927.00			52,927.00	61,714.00
700670	Supplies	974.00			974.00	1,121.00
700690	Linen	9,054.00			9,054.00	13,364.00
700850	Purchased Services - Laundry	186,605.00			186,605.00	171,235.00
710110	Wages - Regular - Housekeeping	286,993.00			286,993.00	272,617.00
710115	Wages - Regular - Operations	121,337.00			121,337.00	137,405.00
710501	Medical Waste Removal	1,401.00			1,401.00	1,312.00
710502	Exterminator Service	4,584.00			4,584.00	4,920.00
710670	Supplies - Housekeeping	59,377.00			59,377.00	73,092.00
710720	Small Equipment Purchase	431.00			431.00	26.00
710810	Dues & Subscriptions	240.00			240.00	240.00
720100	Wages - Supervisor	102,006.00			102,006.00	96,176.00
720110	Wages - Regular - Plant & Maint.	128,663.00			128,663.00	131,219.00
720400	Uniform Expense	166.00			166.00	0.00
720500	Telephone	0.00			0.00	834.00
720510	Gas	42,333.00			42,333.00	32,677.00
720511	Fuel Oil	0.00			0.00	546.00
720520	Electricity	143,066.00			143,066.00	195,018.00
720521	Electricity -River Homes	111.00			111.00	0.00
720530	Water & Sewer	22,964.00			22,964.00	23,982.00
720540	Trash Removal	37,942.00			37,942.00	34,912.00
720551	Cable TV	8,880.00			8,880.00	12,170.00
720660	Building Repair & Maintenance	38,557.00			38,557.00	19,604.00
720667	Vehicle Repair & Maintenance	1,127.00			1,127.00	919.00
720668	Vehicle Repair & Maintenance - Gas	2,405.00			2,405.00	2,023.00
720670	Supplies - Plant & Maint.	17,254.00			17,254.00	28,470.00
720671	Maintenance Inspections	11,551.00			11,551.00	16,688.00
720690	Grounds Maintenance	619.00			619.00	304.00
720695	Grounds Landscaping	9,855.00			9,855.00	2,450.00
720700	Equipment Rental	0.00			0.00	1,463.00
720720	Small Equipment Purchase - Plant & Maint	2,318.00			2,318.00	3,703.00
720721	Small Furnishings - Decor	4,986.00			4,986.00	0.00
720730	Repair & Maintenance	5,268.00			5,268.00	7,398.00
720810	Dues & Subscriptions	1,327.00			1,327.00	634.00
720850	Purchased Services	624.00			624.00	1,468.00
720851	Purchased Services - Groundskeeping	4,766.00			4,766.00	21,395.00
720852	Purchased Services - Indoor Plants	5,940.00			5,940.00	6,435.00
720853	Purchased Services - Snow Plowing	9,695.00			9,695.00	21,290.00
720854	Purchased Services - Elevator Service	11,456.00			11,456.00	10,571.00
720855	Purchased Services - Fire Protection	7,615.00			7,615.00	4,043.00
720856	Purchased Services - Security	122,612.00			122,612.00	112,701.00
720857	Purchased Services - HVAC	19,275.00			19,275.00	756.00
730100	Wages - Senior Leadership	723,378.00		(550,343.00)	173,035.00	161,450.00
			RJE - 3004	(550,343.00)		
730110	Wages - Regular - G&A	0.00		550,343.00	550,343.00	590,113.00
			RJE - 3004	550,343.00		
730115	Wages - Human Resources	188,562.00			188,562.00	183,548.00
730120	Wages - Finance	238,391.00			238,391.00	232,443.00
730121	Wages - Administrative Support	153,147.00			153,147.00	186,994.00
730131	Wages - Communications & Marketing	400,155.00			400,155.00	198,817.00
730200	Payroll Taxes	774,756.00			774,756.00	810,660.00
730250	Workers Compensation	249,448.00			249,448.00	295,851.00
730280	Unemployment	0.00			0.00	12,808.00
730301	Health Insurance	1,029,492.00			1,029,492.00	1,192,879.00
730302	Dental Insurance	66,561.00			66,561.00	69,023.00
730303	Life Insurance	7,189.00			7,189.00	12,028.00
730304	Vision Insurance	8,500.00			8,500.00	9,133.00
730305	Disability Insurance	8,693.00			8,693.00	42,692.00
730306	Employee Ancillary Benefits	15,563.00			15,563.00	15,300.00
730351	Ins - Flexible Spending	20,360.00			20,360.00	20,100.00
730352	Pension Expense	348,000.00			348,000.00	390,000.00
730353	Employee Physicals	16,943.00			16,943.00	12,886.00

Account	Description	ADJ	JE Ref #	RJE	FINAL	1st PP-FINAL
		9/30/2023			9/30/2023	9/30/2022
730355	Flowers	190.00			190.00	12,500.00
730400	Uniform Expense - G&A	59.00			59.00	2,118.00
730430	Legal Fees	12,580.00			12,580.00	81,640.00
730431	Construction Legal Fees	1,989.00			1,989.00	0.00
730440	Accounting & Auditing Fees	91,033.00			91,033.00	78,725.00
730450	Payroll Processing Fees	52,231.00			52,231.00	102,354.00
730460	Professional Fees	28,453.00		(2,482.00)	25,971.00	313,882.00
			RJE - 3001	(2,482.00)		
730470	Human Resources - Fees	9,038.00			9,038.00	15,282.00
730471	Human Resources - Emp. Assist.	68.00			68.00	0.00
730510	Advertising	125.00			125.00	289.00
730511	Development - Advertising	339,603.00			339,603.00	57,308.00
730512	Promotional	0.00			0.00	250.00
730513	Help Wanted Advertising - A&G	133,336.00			133,336.00	84,750.00
730520	Software Maintenance	9,807.00			9,807.00	45,077.00
730521	Computer Consultant	106,824.00			106,824.00	104,841.00
730522	Software/Computer Supplies	132,503.00			132,503.00	52,140.00
730523	Computer Hardware - Server Migration	134.00			134.00	0.00
730532	Insurance - Liability	134,760.00			134,760.00	132,092.00
730533	Insurance - Automobile	5,246.00			5,246.00	4,574.00
730540	Bad Debt Expense	98,003.00			98,003.00	172,896.00
730550	Depreciation	0.00			0.00	1,745.00
730551	Depreciation Exp. - Land Improvements	3,686.00			3,686.00	10,886.00
730552	Depreciation Exp. - Building	72,726.00			72,726.00	223,519.00
730553	Depreciation Exp. - Building Improvement	89,890.00			89,890.00	101,887.00
730554	Depreciation Exp. - Building Improvement	41,857.00			41,857.00	45,986.00
730555	Depreciation Exp. - Equipment	42,343.00			42,343.00	20,994.00
730556	Depreciation Exp. - Equipment - ALSA	1,297.00			1,297.00	7,173.00
730557	Depreciation Exp. - Computers	164,448.00			164,448.00	149,817.00
730558	Amort. Exp. - Capitalized Interest	11,641.00			11,641.00	46,579.00
730559	Amort. Exp. - Financing Fees	664,822.00			664,822.00	52,386.00
730580	Taxes - General	83,568.00			83,568.00	98,912.00
730581	Personal Property Taxes	0.00			0.00	16,912.00
730670	Office Supplies	8,476.00			8,476.00	7,988.00
730671	Copy Machine Supplies	3,467.00			3,467.00	1,045.00
730673	Forms & Printing	3,171.00			3,171.00	3,472.00
730680	Telephone & Fax	27,550.00			27,550.00	13,782.00
730681	Telephone - Internet Services	13,850.00			13,850.00	11,690.00
730682	Cellular Phone - Business	9,516.00			9,516.00	9,255.00
730701	Equipment Rental - Postage Machine	1,558.00			1,558.00	1,960.00
730703	Equipment Rental - Drinking Water	2,553.00			2,553.00	2,136.00
730704	Equipment Rental - Storage Space	31,674.00			31,674.00	14,675.00
730720	Small Equipment Purchase - G&A	618.00			618.00	687.00
730751	Motor Vehicle Tax	330.00			330.00	0.00
730760	Wellness Committee	36,348.00			36,348.00	28,471.00
730810	Dues & Subscriptions - G&A	24,129.00		(16,420.00)	7,709.00	4,935.00
			RJE - 3002	(16,420.00)		
730811	Books & Publications	0.00			0.00	536.00
730820	Seminars & Conferences	11,903.00			11,903.00	3,027.00
730822	Travel - Meals	70.00			70.00	597.00
730823	Travel - Transportation	716.00			716.00	6.00
730830	Education - G&A	10,075.00			10,075.00	8,199.00
730840	Mileage Reimbursement - G&A	207.00			207.00	185.00
730850	Purchased Services	1,613.00			1,613.00	1,135.00
730851	Purchased Services - Shredding	2,892.00			2,892.00	3,124.00
730852	Purchased Services - Dentist	13,032.00			13,032.00	13,032.00
730860	Postage	5,799.00			5,799.00	6,016.00
730870	Licenses	1,235.00			1,235.00	180.00
730901	Employee Parties	23,956.00			23,956.00	17,323.00
730902	Office Meals	2,003.00			2,003.00	845.00
730903	Business Gifts	697.00			697.00	527.00
730904	Employee Gifts	13,796.00			13,796.00	18,527.00
730905	Resident Items - Damaged/Lost	502.00			502.00	0.00
730906	Memorial Wall Plaques	30.00			30.00	0.00
730907	Meals - Business Expense	211.00			211.00	264.00
730908	Patient Gifts	0.00			0.00	106.00
730910	Service Charges - Bank	46,613.00			46,613.00	35,955.00
730915	Interest - Bonds	485,604.00			485,604.00	380,318.00
730920	Fines & Penalties	78.00			78.00	8,951.00
740510	Advertising- Marketing	11,252.00			11,252.00	0.00
740511	Development Advertising- Marketing	948.00			948.00	0.00
740520	Web Maintenance- Marketing	940.00			940.00	0.00

Account	Description	ADJ	JE Ref #	RJE	FINAL	1st PP-FINAL
		9/30/2023			9/30/2023	9/30/2022
740522	Computer Software & Supplies-Marketing	8,212.00			8,212.00	3,160.00
740670	Supplies - Marketing	3,856.00			3,856.00	0.00
740820	Travel & Seminars - Marketing	43.00			43.00	0.00
740840	Mileage - Marketing	1,106.00			1,106.00	0.00
740880	Print Advertising - Marketing	469.00			469.00	0.00
760460	Professional Fees - PICORI	0.00			0.00	1,826.00
770460	Professional - ACL Consulting Fees: GP	0.00			0.00	24,521.00
770600	Supplies -ACL Supplies	974.00			974.00	7,044.00
770840	Mileage Reimbursement - ACL Grant (DS)	0.00			0.00	3,757.00
770841	ACL Other-Trainer Time/Fees (Direct Svc)	0.00			0.00	2,250.00
780600	Supplies (Non-Medical) Dementia Friendl	153.00			153.00	146.00
791601	Social Engagement - Outtings	0.00			0.00	(8.00)
792460	CRL - Professional Fees	60,808.00			60,808.00	4,287.00
792520	CRL - Electricity	13,644.00			13,644.00	0.00
792521	CRL - Tech Support	0.00			0.00	3,800.00
792522	CRL - Equipment	5,095.00			5,095.00	769.00
792523	CRL - Advertising	193.00			193.00	586.00
792600	CRL - Supplies	9,660.00			9,660.00	9,116.00
792610	CRL - Computer Software	7,294.00			7,294.00	1,504.00
792810	CRL - Dues & Subscriptions	1,693.00			1,693.00	3,840.00
792830	CRL - Education	3,047.00			3,047.00	67.00
792840	CRL - Mileage Reimbursement	947.00			947.00	369.00
792860	CRL - Shipping & Postage	0.00			0.00	261.00
800100	Wages - Therapy	175,325.00			175,325.00	169,841.00
800522	Computer Software & Supplies	10,213.00			10,213.00	1,050.00
800670	Supplies - PT	345.00			345.00	340.00
800680	Leased Equipment - Therapy	5,000.00			5,000.00	5,000.00
800950	Purchased Services - PT	4,200.00			4,200.00	60,972.00
810100	Wages - Occupational Therapist	435,848.00			435,848.00	328,085.00
810670	Supplies	42.00			42.00	108.00
810810	Dues & Subscriptions	0.00			0.00	150.00
810840	Mileage Reimbursement	14.00			14.00	0.00
820100	Wages - Speech Therapist	42,624.00			42,624.00	35,358.00
820670	Supplies	0.00			0.00	7.00
840100	Wages - Institute	404,877.00			404,877.00	65,449.00
850660	Drugs - Medicare	7,153.00			7,153.00	11,042.00
850661	Drugs - Medicaid	13,441.00			13,441.00	8,318.00
850662	Drugs - Managed Care	2,585.00			2,585.00	4,108.00
850690	Drugs - House Acct.	45,655.00			45,655.00	53,186.00
850691	Drugs - Assisted Living	0.00			0.00	311.00
860690	Non-Billable Medicare Distinct	311,681.00			311,681.00	395,703.00
860699	Misc Expense	19,990.00			19,990.00	1,465.00
870511	Oil	0.00			0.00	1,598.00
870520	Electric	0.00			0.00	176.00
870660	Building Repair & Maintenance	0.00			0.00	2,152.00
Marcum 101	Dues	0.00		15,445.00	15,445.00	15,910.00
			RJE - 3002	15,445.00		
Marcum 104	Chamber Dues	0.00		975.00	975.00	975.00
			RJE - 3002	975.00		
Marcum 108	Beauty Supplies	0.00		2,482.00	2,482.00	0.00
			RJE - 3001	2,482.00		
Marcum 109	User Fee Expense	0.00		679,619.00	679,619.00	870,451.00
			RJE - 3003	679,619.00		
Marcum 110	RN Admin Wages	0.00		83,423.00	83,423.00	97,930.00
			RJE - 3005	83,423.00		
Marcum 112	Dues - Non Reimb	0.00		1,250.00	1,250.00	950.00
			RJE - 3002	1,250.00		
Marcum 113	MD Retainer Fees	0.00			0.00	8,640.00
MARCUM02	Reserve	(291,674.00)			(291,674.00)	0.00
<b>Total</b>		<b>0.00</b>		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>



Client: **LiveWell**  
 Engagement: **Medicaid - LiveWell**  
 Period Ending: **9/30/2023**  
 Trial Balance: **A.010 - TB**  
 Workpaper: **A.012 - TB Combined Detail LS**

Account	Description	ADJ 9/30/2023	JE Ref #	RJE 9/30/2023	FINAL 9/30/2023
<b>Group : [10-A]</b>	<b>Salaries and Wages</b>				
<b>Subgroup : [2.34]</b>	<b>Administrator - Accum Costs</b>				
730100	Wages - Senior Leadership	723,378.00		(550,343.00)	173,035.00
			RJE - 3004	(550,343.00)	
<b>Subtotal [2.34]</b>	<b>Administrator - Accum Costs</b>	<b>723,378.00</b>		<b>(550,343.00)</b>	<b>173,035.00</b>
<b>Subgroup : [4.19]</b>	<b>Other Administrative Salaries - Accum Costs</b>				
630115	Wages - Medical Secretary/Admin	169,186.00		0.00	169,186.00
730115	Wages - Human Resources	188,562.00		0.00	188,562.00
730120	Wages - Finance	238,391.00		0.00	238,391.00
730121	Wages - Administrative Support	153,147.00		0.00	153,147.00
<b>Subtotal [4.19]</b>	<b>Other Administrative Salaries - Accum Costs</b>	<b>749,286.00</b>		<b>0.00</b>	<b>749,286.00</b>
<b>Subgroup : [4.43]</b>	<b>Other Administrative - Direct</b>				
730110	Wages - Regular - G&A	0.00		550,343.00	550,343.00
			RJE - 3004	550,343.00	
730131	Wages - Communications & Marketing	400,155.00		0.00	400,155.00
840100	Wages - Institute	404,877.00		0.00	404,877.00
<b>Subtotal [4.43]</b>	<b>Other Administrative - Direct</b>	<b>805,032.00</b>		<b>550,343.00</b>	<b>1,355,375.00</b>
<b>Subgroup : [5C.5]</b>	<b>Dietary Workers - Meals</b>				
690100	Wages -Food &Hospitality Directors	154,228.00		0.00	154,228.00
690110	Wages - Regular - F&H - Staff	274,258.00		0.00	274,258.00
690115	Wages - Food & Hospitality - Cooks	262,036.00		0.00	262,036.00
<b>Subtotal [5C.5]</b>	<b>Dietary Workers - Meals</b>	<b>690,522.00</b>		<b>0.00</b>	<b>690,522.00</b>
<b>Subgroup : [6B.2]</b>	<b>Other Housekeeping Workers - Hskp Hours</b>				
710110	Wages - Regular - Housekeeping	286,993.00		0.00	286,993.00
710115	Wages - Regular - Operations	121,337.00		0.00	121,337.00
<b>Subtotal [6B.2]</b>	<b>Other Housekeeping Workers - Hskp Hours</b>	<b>408,330.00</b>		<b>0.00</b>	<b>408,330.00</b>
<b>Subgroup : [7A..2]</b>	<b>Other Maintenance Workers - Maint Hours</b>				
720100	Wages - Supervisor	102,006.00		0.00	102,006.00
720110	Wages - Regular - Plant & Maint.	128,663.00		0.00	128,663.00
<b>Subtotal [7A..2]</b>	<b>Other Maintenance Workers - Maint Hours</b>	<b>230,669.00</b>		<b>0.00</b>	<b>230,669.00</b>
<b>Subgroup : [8B.5]</b>	<b>Other Laundry Workers - LBS of Laundry</b>				
700110	Wages - Regular	52,927.00		0.00	52,927.00
<b>Subtotal [8B.5]</b>	<b>Other Laundry Workers - LBS of Laundry</b>	<b>52,927.00</b>		<b>0.00</b>	<b>52,927.00</b>
<b>Subgroup : [12A.10]</b>	<b>Director of Nurses/Assistant Director - SNF Only</b>				
670100	Wages - Nursing Leadership	420,781.00		(83,423.00)	337,358.00
<b>Subtotal [12A.10]</b>	<b>Director of Nurses/Assistant Director - SNF Only</b>	<b>420,781.00</b>		<b>(83,423.00)</b>	<b>337,358.00</b>
<b>Subgroup : [12B1.10]</b>	<b>RNs - Direct Care - Direct</b>				
630050	Wages - Supervisors - Nursing	400,460.00		0.00	400,460.00
			RJE - 3005	0.00	
630100	Wages - R.N.	573,319.00		0.00	573,319.00
630135	Wages - Nursing -Co-Leads	204,918.00		0.00	204,918.00
660100	Wages - R.N.	118,260.00		0.00	118,260.00
<b>Subtotal [12B1.10]</b>	<b>RNs - Direct Care - Direct</b>	<b>1,296,957.00</b>		<b>0.00</b>	<b>1,296,957.00</b>
<b>Subgroup : [12B2.10]</b>	<b>RNs - Administrative - Direct</b>				
Marcum 110	RN Admin Wages	0.00		83,423.00	83,423.00
			RJE - 3005	83,423.00	
<b>Subtotal [12B2.10]</b>	<b>RNs - Administrative - Direct</b>	<b>0.00</b>		<b>83,423.00</b>	<b>83,423.00</b>
<b>Subgroup : [12C1.10]</b>	<b>LPNs - Direct Care - Direct</b>				
630110	Wages - L.P.N.	720,730.00		0.00	720,730.00
660110	Wages - L.P.N.	262.00		0.00	262.00
<b>Subtotal [12C1.10]</b>	<b>LPNs - Direct Care - Direct</b>	<b>720,992.00</b>		<b>0.00</b>	<b>720,992.00</b>
<b>Subgroup : [12D.10]</b>	<b>Aides and Attendants - Direct</b>				
630120	Wages - Aides -Nursing	3,100,307.00		0.00	3,100,307.00
<b>Subtotal [12D.10]</b>	<b>Aides and Attendants - Direct</b>	<b>3,100,307.00</b>		<b>0.00</b>	<b>3,100,307.00</b>
<b>Subgroup : [12D.22]</b>	<b>Aides and Attendants - A/L</b>				
660120	Wages - Aides - Asst. Living	407,657.00		0.00	407,657.00
<b>Subtotal [12D.22]</b>	<b>Aides and Attendants - A/L</b>	<b>407,657.00</b>		<b>0.00</b>	<b>407,657.00</b>

<b>Subgroup : [12E]</b>	<b>Physical Therapists - SNF Only</b>			
800100	Wages - Therapy	175,325.00	0.00	175,325.00
<b>Subtotal [12E]</b>	<b>Physical Therapists - SNF Only</b>	<b>175,325.00</b>	<b>0.00</b>	<b>175,325.00</b>
<b>Subgroup : [12F]</b>	<b>Speech Therapists</b>			
820100	Wages - Speech Therapist	42,624.00	0.00	42,624.00
<b>Subtotal [12F]</b>	<b>Speech Therapists</b>	<b>42,624.00</b>	<b>0.00</b>	<b>42,624.00</b>
<b>Subgroup : [12G]</b>	<b>Occupational Therapists - SNF Only</b>			
810100	Wages - Occupational Therapist	435,848.00	0.00	435,848.00
<b>Subtotal [12G]</b>	<b>Occupational Therapists - SNF Only</b>	<b>435,848.00</b>	<b>0.00</b>	<b>435,848.00</b>
<b>Subgroup : [12H.10]</b>	<b>Recreation Workers - SNF Only</b>			
610110	Wages - Regular - Humanities	285,760.00	0.00	285,760.00
<b>Subtotal [12H.10]</b>	<b>Recreation Workers - SNF Only</b>	<b>285,760.00</b>	<b>0.00</b>	<b>285,760.00</b>
<b>Subgroup : [12M.33]</b>	<b>Social Workers/Case Management - Direct</b>			
620110	Wages - Regular - Social Services	142,108.00	0.00	142,108.00
650120	Wages - Comm Serv - Therapy	17,040.00	0.00	17,040.00
650125	Wages - Comm Serv - Admin Support	57,327.00	0.00	57,327.00
<b>Subtotal [12M.33]</b>	<b>Social Workers/Case Management - Direct</b>	<b>216,475.00</b>	<b>0.00</b>	<b>216,475.00</b>
<b>Total [10-A]</b>	<b>Salaries and Wages</b>	<b>10,762,870.00</b>	<b>0.00</b>	<b>10,762,870.00</b>
<b>Group : [13-B]</b>	<b>Professional Fees</b>			
<b>Subgroup : [2.22]</b>	<b>Dentist - SNF Only</b>			
730852	Purchased Services - Dentist	13,032.00	0.00	13,032.00
<b>Subtotal [2.22]</b>	<b>Dentist - SNF Only</b>	<b>13,032.00</b>	<b>0.00</b>	<b>13,032.00</b>
<b>Subgroup : [03.22]</b>	<b>Pharmacist - SNF Only</b>			
670850	Purchased Services	7,844.00	0.00	7,844.00
<b>Subtotal [03.22]</b>	<b>Pharmacist - SNF Only</b>	<b>7,844.00</b>	<b>0.00</b>	<b>7,844.00</b>
<b>Subgroup : [8A.10]</b>	<b>Medical Director - SNF Only</b>			
670825	Medical Staff Fees	28,815.00	0.00	28,815.00
<b>Subtotal [8A.10]</b>	<b>Medical Director - SNF Only</b>	<b>28,815.00</b>	<b>0.00</b>	<b>28,815.00</b>
<b>Total [13-B]</b>	<b>Professional Fees</b>	<b>49,691.00</b>	<b>0.00</b>	<b>49,691.00</b>
<b>Group : [15]</b>	<b>Expenditures Other than Salaries</b>			
<b>Subgroup : [1A1.15]</b>	<b>Workmen's Compensation - Salary %</b>			
730250	Workers Compensation	249,448.00	0.00	249,448.00
<b>Subtotal [1A1.15]</b>	<b>Workmen's Compensation - Salary %</b>	<b>249,448.00</b>	<b>0.00</b>	<b>249,448.00</b>
<b>Subgroup : [1A2.15]</b>	<b>Disability Insurance - Salary %</b>			
730305	Disability Insurance	8,693.00	0.00	8,693.00
<b>Subtotal [1A2.15]</b>	<b>Disability Insurance - Salary %</b>	<b>8,693.00</b>	<b>0.00</b>	<b>8,693.00</b>
<b>Subgroup : [1A4.15]</b>	<b>Social Security (FICA) - Salary %</b>			
730200	Payroll Taxes	774,756.00	0.00	774,756.00
<b>Subtotal [1A4.15]</b>	<b>Social Security (FICA) - Salary %</b>	<b>774,756.00</b>	<b>0.00</b>	<b>774,756.00</b>
<b>Subgroup : [1A5.15]</b>	<b>Health Insurance - Salary %</b>			
730301	Health Insurance	1,029,492.00	0.00	1,029,492.00
730302	Dental Insurance	66,561.00	0.00	66,561.00
730304	Vision Insurance	8,500.00	0.00	8,500.00
730351	Ins - Flexible Spending	20,360.00	0.00	20,360.00
<b>Subtotal [1A5.15]</b>	<b>Health Insurance - Salary %</b>	<b>1,124,913.00</b>	<b>0.00</b>	<b>1,124,913.00</b>
<b>Subgroup : [1A6.15]</b>	<b>Life Insurance - Salary %</b>			
730303	Life Insurance	7,189.00	0.00	7,189.00
<b>Subtotal [1A6.15]</b>	<b>Life Insurance - Salary %</b>	<b>7,189.00</b>	<b>0.00</b>	<b>7,189.00</b>
<b>Subgroup : [1A7.15]</b>	<b>Pensions - Salary %</b>			
730352	Pension Expense	348,000.00	0.00	348,000.00
<b>Subtotal [1A7.15]</b>	<b>Pensions - Salary %</b>	<b>348,000.00</b>	<b>0.00</b>	<b>348,000.00</b>
<b>Subgroup : [1A8.15]</b>	<b>Uniform Allowance - Salary %</b>			
690400	Uniform Expense	26.00	0.00	26.00
720400	Uniform Expense	166.00	0.00	166.00
730400	Uniform Expense - G&A	59.00	0.00	59.00
<b>Subtotal [1A8.15]</b>	<b>Uniform Allowance - Salary %</b>	<b>251.00</b>	<b>0.00</b>	<b>251.00</b>
<b>Subgroup : [1A9.15]</b>	<b>Other - Salary %</b>			
730306	Employee Ancillary Benefits	15,563.00	0.00	15,563.00

730353	Employee Physicals	16,943.00	0.00	16,943.00
730470	Human Resources - Fees	9,038.00	0.00	9,038.00
730471	Human Resources - Emp. Assist.	68.00	0.00	68.00
730760	Wellness Committee	36,348.00	0.00	36,348.00
<b>Subtotal [1A9.15]</b>	<b>Other - Salary %</b>	<b>77,960.00</b>	<b>0.00</b>	<b>77,960.00</b>
<b>Subgroup : [1C.42] Bad Debts - SNF Only</b>				
730540	Bad Debt Expense	98,003.00	0.00	98,003.00
<b>Subtotal [1C.42]</b>	<b>Bad Debts - SNF Only</b>	<b>98,003.00</b>	<b>0.00</b>	<b>98,003.00</b>
<b>Subgroup : [1D.42] Accounting and Auditing - Accum Costs</b>				
730440	Accounting & Auditing Fees	91,033.00	0.00	91,033.00
<b>Subtotal [1D.42]</b>	<b>Accounting and Auditing - Accum Costs</b>	<b>91,033.00</b>	<b>0.00</b>	<b>91,033.00</b>
<b>Subgroup : [1E.42] Legal - Accum Costs</b>				
730430	Legal Fees	12,580.00	0.00	12,580.00
730431	Construction Legal Fees	1,989.00	0.00	1,989.00
<b>Subtotal [1E.42]</b>	<b>Legal - Accum Costs</b>	<b>14,569.00</b>	<b>0.00</b>	<b>14,569.00</b>
<b>Subgroup : [1G.10] Office Supplies - SNF Only</b>				
730670	Office Supplies	8,476.00	0.00	8,476.00
730673	Forms & Printing	3,171.00	0.00	3,171.00
<b>Subtotal [1G.10]</b>	<b>Office Supplies - SNF Only</b>	<b>11,647.00</b>	<b>0.00</b>	<b>11,647.00</b>
<b>Subgroup : [1G.22] Office Supplies - Non Reimb</b>				
650610	Computer Software	11,855.00	0.00	11,855.00
<b>Subtotal [1G.22]</b>	<b>Office Supplies - Non Reimb</b>	<b>11,855.00</b>	<b>0.00</b>	<b>11,855.00</b>
<b>Subgroup : [1G.42] Office Supplies - Accum Costs</b>				
620650	Supplies	21.00	0.00	21.00
680900	Supplies	52.00	0.00	52.00
700670	Supplies	974.00	0.00	974.00
730671	Copy Machine Supplies	3,467.00	0.00	3,467.00
730906	Memorial Wall Plaques	30.00	0.00	30.00
810670	Supplies	42.00	0.00	42.00
<b>Subtotal [1G.42]</b>	<b>Office Supplies - Accum Costs</b>	<b>4,586.00</b>	<b>0.00</b>	<b>4,586.00</b>
<b>Subgroup : [1H1.42] Telephone and Telegraph - Accum Costs</b>				
680681	Internet	1,118.00	0.00	1,118.00
730680	Telephone & Fax	27,550.00	0.00	27,550.00
730681	Telephone - Internet Services	13,850.00	0.00	13,850.00
<b>Subtotal [1H1.42]</b>	<b>Telephone and Telegraph - Accum Costs</b>	<b>42,518.00</b>	<b>0.00</b>	<b>42,518.00</b>
<b>Subgroup : [1H2.30] Cellular Phones and Beepers - Accum Costs</b>				
730682	Cellular Phone - Business	9,516.00	0.00	9,516.00
<b>Subtotal [1H2.30]</b>	<b>Cellular Phones and Beepers - Accum Costs</b>	<b>9,516.00</b>	<b>0.00</b>	<b>9,516.00</b>
<b>Subgroup : [1K3.03] Resident Day User Fee - SNF Only</b>				
Marcum 109	User Fee Expense	0.00	679,619.00	679,619.00
			RJE - 3003 679,619.00	
<b>Subtotal [1K3.03]</b>	<b>Resident Day User Fee - SNF Only</b>	<b>0.00</b>	<b>679,619.00</b>	<b>679,619.00</b>
<b>Total [15]</b>	<b>Expenditures Other than Salaries</b>	<b>2,874,937.00</b>	<b>679,619.00</b>	<b>3,554,556.00</b>
<b>Group : [16] Expenditures Other than Salaries (cont'd) - Admin. and General</b>				
<b>Subgroup : [1.10] Resident Travel and Entertainment - Accum Costs</b>				
615901	Outtrips & Events	81.00	0.00	81.00
660901	Resident Outtrips	1,011.00	0.00	1,011.00
<b>Subtotal [1.10]</b>	<b>Resident Travel and Entertainment - Accum Costs</b>	<b>1,092.00</b>	<b>0.00</b>	<b>1,092.00</b>
<b>Subgroup : [2] Holiday Parties for Staff - Accum Costs</b>				
730901	Employee Parties	23,956.00	0.00	23,956.00
730902	Office Meals	2,003.00	0.00	2,003.00
<b>Subtotal [2]</b>	<b>Holiday Parties for Staff - Accum Costs</b>	<b>25,959.00</b>	<b>0.00</b>	<b>25,959.00</b>
<b>Subgroup : [3] Gifts to Staff and Residents - Accum Costs</b>				
730903	Business Gifts	697.00	0.00	697.00
730904	Employee Gifts	13,796.00	0.00	13,796.00
<b>Subtotal [3]</b>	<b>Gifts to Staff and Residents - Accum Costs</b>	<b>14,493.00</b>	<b>0.00</b>	<b>14,493.00</b>
<b>Subgroup : [4.22] Employee Travel - Non Reimb</b>				
650840	Mileage Reimbursement	6,824.00	0.00	6,824.00
<b>Subtotal [4.22]</b>	<b>Employee Travel - Non Reimb</b>	<b>6,824.00</b>	<b>0.00</b>	<b>6,824.00</b>
<b>Subgroup : [4.42] Employee Travel - Accum Costs</b>				
650823	Travel - Transportation	41.00	0.00	41.00
660840	Mileage Reimbursement	88.00	0.00	88.00

730823	Travel - Transportation	716.00	0.00	716.00
730840	Mileage Reimbursement - G&A	207.00	0.00	207.00
810840	Mileage Reimbursement	14.00	0.00	14.00
<b>Subtotal [4.42]</b>	<b>Employee Travel - Accum Costs</b>	<b>1,066.00</b>	<b>0.00</b>	<b>1,066.00</b>
<b>Subgroup : [5.10] Education Expense - SNF Only</b>				
620830	Education	615.00	0.00	615.00
630830	Education	6,116.00	0.00	6,116.00
650830	Education	326.00	0.00	326.00
660830	Education	95.00	0.00	95.00
670830	Education	5,304.00	0.00	5,304.00
730820	Seminars & Conferences	11,903.00	0.00	11,903.00
730830	Education - G&A	10,075.00	0.00	10,075.00
<b>Subtotal [5.10]</b>	<b>Education Expense - SNF Only</b>	<b>34,434.00</b>	<b>0.00</b>	<b>34,434.00</b>
<b>Subgroup : [5.34] Education Expense - Accum Costs</b>				
599083	Scholarship	8,000.00	0.00	8,000.00
610830	Education	3,888.00	0.00	3,888.00
620820	Travel & Seminars	175.00	0.00	175.00
<b>Subtotal [5.34]</b>	<b>Education Expense - Accum Costs</b>	<b>12,063.00</b>	<b>0.00</b>	<b>12,063.00</b>
<b>Subgroup : [6.10] Automobile Expense - SNF</b>				
720668	Vehicle Repair & Maintenance - Gas	2,405.00	0.00	2,405.00
<b>Subtotal [6.10]</b>	<b>Automobile Expense - SNF</b>	<b>2,405.00</b>	<b>0.00</b>	<b>2,405.00</b>
<b>Subgroup : [6.25] Automobile Expense - Accum Costs</b>				
640821	Van Lease	20,501.00	0.00	20,501.00
730751	Motor Vehicle Tax	330.00	0.00	330.00
<b>Subtotal [6.25]</b>	<b>Automobile Expense - Accum Costs</b>	<b>20,831.00</b>	<b>0.00</b>	<b>20,831.00</b>
<b>Subgroup : [7] Other - Accum Costs</b>				
730822	Travel - Meals	70.00	0.00	70.00
730907	Meals - Business Expense	211.00	0.00	211.00
<b>Subtotal [7]</b>	<b>Other - Accum Costs</b>	<b>281.00</b>	<b>0.00</b>	<b>281.00</b>
<b>Subgroup : [M1.15] Advertising Help Wanted - Accum Costs</b>				
730513	Help Wanted Advertising - A&G	133,336.00	0.00	133,336.00
<b>Subtotal [M1.15]</b>	<b>Advertising Help Wanted - Accum Costs</b>	<b>133,336.00</b>	<b>0.00</b>	<b>133,336.00</b>
<b>Subgroup : [M3.22] Advertising Other - Non Reimb</b>				
740510	Advertising- Marketing	11,252.00	0.00	11,252.00
740520	Web Maintenance- Marketing	940.00	0.00	940.00
740670	Supplies - Marketing	3,856.00	0.00	3,856.00
740820	Travel & Seminars - Marketing	43.00	0.00	43.00
740840	Mileage - Marketing	1,106.00	0.00	1,106.00
<b>Subtotal [M3.22]</b>	<b>Advertising Other - Non Reimb</b>	<b>17,197.00</b>	<b>0.00</b>	<b>17,197.00</b>
<b>Subgroup : [M3.42] Advertising Other - Accum Costs</b>				
730510	Advertising	125.00	0.00	125.00
730511	Development - Advertising	339,603.00	0.00	339,603.00
740511	Development Advertising- Marketing	948.00	0.00	948.00
740522	Computer Software & Supplies-Marketing	8,212.00	0.00	8,212.00
740880	Print Advertising - Marketing	469.00	0.00	469.00
<b>Subtotal [M3.42]</b>	<b>Advertising Other - Accum Costs</b>	<b>349,357.00</b>	<b>0.00</b>	<b>349,357.00</b>
<b>Subgroup : [M6.22] Barber and Beauty Supplies - Accum Costs</b>				
Marcum 108	Beauty Supplies	0.00	2,482.00	2,482.00
<b>Subtotal [M6.22]</b>	<b>Barber and Beauty Supplies - Accum Costs</b>	<b>0.00</b>	<b>2,482.00</b>	<b>2,482.00</b>
<b>Subgroup : [M7.42] Postage - Accum Costs</b>				
730860	Postage	5,799.00	0.00	5,799.00
<b>Subtotal [M7.42]</b>	<b>Postage - Accum Costs</b>	<b>5,799.00</b>	<b>0.00</b>	<b>5,799.00</b>
<b>Subgroup : [M8.22] Dues and Membership Fees to Professional Associations - Non Reimb</b>				
Marcum 112	Dues - Non Reimb	0.00	1,250.00	1,250.00
<b>Subtotal [M8.22]</b>	<b>Dues and Membership Fees to Professional Associations - Non</b>	<b>0.00</b>	<b>1,250.00</b>	<b>1,250.00</b>
<b>Subgroup : [M8.34] Dues and Membership Fees to Professional Associations - Accum Costs</b>				
Marcum 101	Dues	0.00	15,445.00	15,445.00
			RJE - 3002 15,445.00	
<b>Subtotal [M8.34]</b>	<b>Dues and Membership Fees to Professional Associations - Acc</b>	<b>0.00</b>	<b>15,445.00</b>	<b>15,445.00</b>
<b>Subgroup : [M8A] Dues to Chamber of Commerce</b>				
Marcum 104	Chamber Dues	0.00	975.00	975.00
			RJE - 3002 975.00	
<b>Subtotal [M8A]</b>	<b>Dues to Chamber of Commerce</b>	<b>0.00</b>	<b>975.00</b>	<b>975.00</b>

<b>Subgroup : [M9.42] Subscriptions - Accum Costs</b>				
620810	Dues & Subscriptions	471.00	0.00	471.00
650810	Dues & Subscriptions	374.00	0.00	374.00
660810	Dues & Subscriptions	1,250.00	(1,250.00)	0.00
690810	Dues & Subscriptions	719.00	0.00	719.00
710810	Dues & Subscriptions	240.00	0.00	240.00
720810	Dues & Subscriptions	1,327.00	0.00	1,327.00
730810	Dues & Subscriptions - G&A	24,129.00	(16,420.00)	7,709.00
<b>Subtotal [M9.42]</b>	<b>Subscriptions - Accum Costs</b>	<b>28,510.00</b>	<b>(17,670.00)</b>	<b>10,840.00</b>
<b>Subgroup : [M11.22] Services Provided by Contract - Non Reimb</b>				
660460	Professional Fees	7,419.00	0.00	7,419.00
<b>Subtotal [M11.22]</b>	<b>Services Provided by Contract - Non Reimb</b>	<b>7,419.00</b>	<b>0.00</b>	<b>7,419.00</b>
<b>Subgroup : [M11.42] Services Provided by Contract - Accum Costs</b>				
660521	Computer Supples/Software	2,188.00	0.00	2,188.00
730450	Payroll Processing Fees	52,231.00	0.00	52,231.00
730520	Software Maintenance	9,807.00	0.00	9,807.00
730521	Computer Consultant	106,824.00	0.00	106,824.00
730523	Computer Hardware - Server Migration	134.00	0.00	134.00
730850	Purchased Services	1,613.00	0.00	1,613.00
730851	Purchased Services - Shredding	2,892.00	0.00	2,892.00
<b>Subtotal [M11.42]</b>	<b>Services Provided by Contract - Accum Costs</b>	<b>175,689.00</b>	<b>0.00</b>	<b>175,689.00</b>
<b>Subgroup : [M13.10] Other - SNF Only</b>				
650815	Licenses	265.00	0.00	265.00
670815	Licenses - Nursing Admin	2,220.00	0.00	2,220.00
800522	Computer Software & Supplies	10,213.00	0.00	10,213.00
<b>Subtotal [M13.10]</b>	<b>Other - SNF Only</b>	<b>12,698.00</b>	<b>0.00</b>	<b>12,698.00</b>
<b>Subgroup : [M13.34] Other - Accum Costs</b>				
630610	Computer Software	1,000.00	0.00	1,000.00
690811	Licenses & Fees - Dietary	105.00	0.00	105.00
730355	Flowers	190.00	0.00	190.00
730460	Professional Fees	28,453.00	(2,482.00)	25,971.00
730522	Software/Computer Supplies	132,503.00	0.00	132,503.00
730720	Small Equipment Purchase - G&A	618.00	0.00	618.00
730870	Licenses	1,235.00	0.00	1,235.00
730910	Service Charges - Bank	46,613.00	0.00	46,613.00
730920	Fines & Penalties	78.00	0.00	78.00
770600	Supplies -ACL Supplies	974.00	0.00	974.00
780600	Supplies (Non-Medical) Dementia Friendl	153.00	0.00	153.00
792460	CRL - Professional Fees	60,808.00	0.00	60,808.00
792522	CRL - Equipment	5,095.00	0.00	5,095.00
792523	CRL - Advertising	193.00	0.00	193.00
792600	CRL - Supplies	9,660.00	0.00	9,660.00
792610	CRL - Computer Software	7,294.00	0.00	7,294.00
792810	CRL - Dues & Subscriptions	1,693.00	0.00	1,693.00
792830	CRL - Education	3,047.00	0.00	3,047.00
792840	CRL - Mileage Reimbursement	947.00	0.00	947.00
860699	Misc Expense	19,990.00	0.00	19,990.00
<b>Subtotal [M13.34]</b>	<b>Other - Accum Costs</b>	<b>320,649.00</b>	<b>(2,482.00)</b>	<b>318,167.00</b>
<b>Total [16]</b>	<b>Expenditures Other than Salaries (cont'd) - Admin. and General</b>	<b>1,170,102.00</b>	<b>0.00</b>	<b>1,170,102.00</b>
<b>Group : [18] Dietary Basis for Allocation of Costs</b>				
<b>Subgroup : [2A1.03] Raw Food - Meals</b>				
690680	Retreat Meals	1,971.00	0.00	1,971.00
690690	Raw Food	471,477.00	0.00	471,477.00
<b>Subtotal [2A1.03]</b>	<b>Raw Food - Meals</b>	<b>473,448.00</b>	<b>0.00</b>	<b>473,448.00</b>
<b>Subgroup : [2A2.03] Non-Food Supplies - Meals</b>				
690670	Supplies (Non-Food)	41,281.00	0.00	41,281.00
<b>Subtotal [2A2.03]</b>	<b>Non-Food Supplies - Meals</b>	<b>41,281.00</b>	<b>0.00</b>	<b>41,281.00</b>
<b>Subgroup : [2B.03] Purchased Services - Meals</b>				
690850	Purchased Services - Knife Sharpening	1,351.00	0.00	1,351.00
690851	Contract Serv - Dietary	1,060.00	0.00	1,060.00
<b>Subtotal [2B.03]</b>	<b>Purchased Services - Meals</b>	<b>2,411.00</b>	<b>0.00</b>	<b>2,411.00</b>
<b>Subgroup : [2D.03] Other - Meals</b>				
690660	Chemicals	831.00	0.00	831.00
690720	Small Equipment Purchase	730.00	0.00	730.00
690730	Equipment Repair & Maintenance - Dietary	10,212.00	0.00	10,212.00
690830	Education	420.00	0.00	420.00
<b>Subtotal [2D.03]</b>	<b>Other - Meals</b>	<b>12,193.00</b>	<b>0.00</b>	<b>12,193.00</b>

<b>Total [18]</b>	<b>Dietary Basis for Allocation of Costs</b>	<b>529,333.00</b>	<b>0.00</b>	<b>529,333.00</b>
<b>Group : [19]</b>	<b>Laundry-Basis for Allocation of Costs</b>			
<b>Subgroup : [3A1.05]</b>	<b>Beds Linens - LBS of Laundry</b>			
700690	Linen	9,054.00	0.00	9,054.00
<b>Subtotal [3A1.05]</b>	<b>Beds Linens - LBS of Laundry</b>	<b>9,054.00</b>	<b>0.00</b>	<b>9,054.00</b>
<b>Subgroup : [3B.05]</b>	<b>Purchased Services - LBS of Laundry</b>			
700850	Purchased Services - Laundry	186,605.00	0.00	186,605.00
<b>Subtotal [3B.05]</b>	<b>Purchased Services - LBS of Laundry</b>	<b>186,605.00</b>	<b>0.00</b>	<b>186,605.00</b>
<b>Total [19]</b>	<b>Laundry-Basis for Allocation of Costs</b>	<b>195,659.00</b>	<b>0.00</b>	<b>195,659.00</b>
<b>Group : [20]</b>	<b>Housekeeping and Resident Care Basis for Allocation of Costs</b>			
<b>Subgroup : [4A1.33]</b>	<b>In-House Care Supplies - Hours Worked</b>			
710670	Supplies - Housekeeping	59,377.00	0.00	59,377.00
<b>Subtotal [4A1.33]</b>	<b>In-House Care Supplies - Hours Worked</b>	<b>59,377.00</b>	<b>0.00</b>	<b>59,377.00</b>
<b>Subgroup : [4B.33]</b>	<b>Purchased Services - Hours Worked</b>			
710501	Medical Waste Removal	1,401.00	0.00	1,401.00
720540	Trash Removal	37,942.00	0.00	37,942.00
<b>Subtotal [4B.33]</b>	<b>Purchased Services - Hours Worked</b>	<b>39,343.00</b>	<b>0.00</b>	<b>39,343.00</b>
<b>Subgroup : [5A.03]</b>	<b>Purchased From - SNF</b>			
850660	Drugs - Medicare	7,153.00	0.00	7,153.00
850661	Drugs - Medicaid	13,441.00	0.00	13,441.00
850662	Drugs - Managed Care	2,585.00	0.00	2,585.00
<b>Subtotal [5A.03]</b>	<b>Purchased From - SNF</b>	<b>23,179.00</b>	<b>0.00</b>	<b>23,179.00</b>
<b>Subgroup : [5B.10]</b>	<b>Medicine Cabinet Drugs - SNF Only</b>			
850690	Drugs - House Acct.	45,655.00	0.00	45,655.00
<b>Subtotal [5B.10]</b>	<b>Medicine Cabinet Drugs - SNF Only</b>	<b>45,655.00</b>	<b>0.00</b>	<b>45,655.00</b>
<b>Subgroup : [5C.10]</b>	<b>Medical and Therapeutic Supplies - SNF Only</b>			
860690	Non-Billable Medicare Distinct	311,681.00	0.00	311,681.00
<b>Subtotal [5C.10]</b>	<b>Medical and Therapeutic Supplies - SNF Only</b>	<b>311,681.00</b>	<b>0.00</b>	<b>311,681.00</b>
<b>Subgroup : [5D.34]</b>	<b>Ambulance/Limousine - Accum Costs</b>			
630900	Ambulance	429.00	0.00	429.00
<b>Subtotal [5D.34]</b>	<b>Ambulance/Limousine - Accum Costs</b>	<b>429.00</b>	<b>0.00</b>	<b>429.00</b>
<b>Subgroup : [5E2.10]</b>	<b>Oxygen - Other - SNF</b>			
670603	OXYGEN-FACILITY	5,854.00	0.00	5,854.00
<b>Subtotal [5E2.10]</b>	<b>Oxygen - Other - SNF</b>	<b>5,854.00</b>	<b>0.00</b>	<b>5,854.00</b>
<b>Subgroup : [5I.10]</b>	<b>Recreation - SNF Only</b>			
610650	Supplies - Humanities	735.00	0.00	735.00
610651	Supplies - OMA	475.00	0.00	475.00
610660	Entertainment	28,664.00	0.00	28,664.00
610810	Dues & Subscriptions	2,384.00	0.00	2,384.00
720551	Cable TV	8,880.00	0.00	8,880.00
<b>Subtotal [5I.10]</b>	<b>Recreation - SNF Only</b>	<b>41,138.00</b>	<b>0.00</b>	<b>41,138.00</b>
<b>Subgroup : [5J.03]</b>	<b>Other - SNF</b>			
670600	Supplies (Non-Medical)	196.00	0.00	196.00
670601	Air Fluid Mattress-rental	21,113.00	0.00	21,113.00
670720	Small Equipment Purchased	357.00	0.00	357.00
800670	Supplies - PT	345.00	0.00	345.00
800950	Purchased Services - PT	4,200.00	0.00	4,200.00
<b>Subtotal [5J.03]</b>	<b>Other - SNF</b>	<b>26,211.00</b>	<b>0.00</b>	<b>26,211.00</b>
<b>Subgroup : [5J.22]</b>	<b>Other - A/L</b>			
650600	Supplies	30.00	0.00	30.00
660600	Supplies - Asst. Living	3,860.00	0.00	3,860.00
<b>Subtotal [5J.22]</b>	<b>Other - A/L</b>	<b>3,890.00</b>	<b>0.00</b>	<b>3,890.00</b>
<b>Subgroup : [5J.33]</b>	<b>Other - Accum Costs</b>			
670719	COVID19 Supplies	15,096.00	0.00	15,096.00
670901	Resident Supplies	1,195.00	0.00	1,195.00
730905	Resident Items - Damaged/Lost	502.00	0.00	502.00
<b>Subtotal [5J.33]</b>	<b>Other - Accum Costs</b>	<b>16,793.00</b>	<b>0.00</b>	<b>16,793.00</b>
<b>Total [20]</b>	<b>Housekeeping and Resident Care Basis for Allocation of Costs</b>	<b>573,550.00</b>	<b>0.00</b>	<b>573,550.00</b>
<b>Group : [22]</b>	<b>Maintenance and Property</b>			

<b>Subgroup : [6A.02] Repairs and Maintenance - Sqft</b>				
680660	Building Repair & Maintenance	330.00	0.00	330.00
710720	Small Equipment Purchase	431.00	0.00	431.00
720660	Building Repair & Maintenance	38,557.00	0.00	38,557.00
720850	Purchased Services	624.00	0.00	624.00
<b>Subtotal [6A.02]</b>	<b>Repairs and Maintenance - Sqft</b>	<b>39,942.00</b>	<b>0.00</b>	<b>39,942.00</b>
<b>Subgroup : [6A.10] Repairs and Maintenance - SNF Only</b>				
670730	Equipment Repair & Maintenance	7,271.00	0.00	7,271.00
720667	Vehicle Repair & Maintenance	1,127.00	0.00	1,127.00
720730	Repair & Maintenance	5,268.00	0.00	5,268.00
<b>Subtotal [6A.10]</b>	<b>Repairs and Maintenance - SNF Only</b>	<b>13,666.00</b>	<b>0.00</b>	<b>13,666.00</b>
<b>Subgroup : [6B.33] Heat - Sqft</b>				
680510	Oil	9,014.00	0.00	9,014.00
720510	Gas	42,333.00	0.00	42,333.00
<b>Subtotal [6B.33]</b>	<b>Heat - Sqft</b>	<b>51,347.00</b>	<b>0.00</b>	<b>51,347.00</b>
<b>Subgroup : [6C.33] Light &amp; Power - Sqft</b>				
680520	Electricity	2,310.00	0.00	2,310.00
720520	Electricity	143,066.00	0.00	143,066.00
720521	Electricity -River Homes	111.00	0.00	111.00
792520	CRL - Electricity	13,644.00	0.00	13,644.00
<b>Subtotal [6C.33]</b>	<b>Light &amp; Power - Sqft</b>	<b>159,131.00</b>	<b>0.00</b>	<b>159,131.00</b>
<b>Subgroup : [6D.33] Water - Sqft</b>				
680530	Water & Sewer	782.00	0.00	782.00
720530	Water & Sewer	22,964.00	0.00	22,964.00
<b>Subtotal [6D.33]</b>	<b>Water - Sqft</b>	<b>23,746.00</b>	<b>0.00</b>	<b>23,746.00</b>
<b>Subgroup : [6E] Equipment Lease - Sqft</b>				
730701	Equipment Rental - Postage Machine	1,558.00	0.00	1,558.00
730703	Equipment Rental - Drinking Water	2,553.00	0.00	2,553.00
800680	Leased Equipment - Therapy	5,000.00	0.00	5,000.00
<b>Subtotal [6E]</b>	<b>Equipment Lease - Sqft</b>	<b>9,111.00</b>	<b>0.00</b>	<b>9,111.00</b>
<b>Subgroup : [6F.10] Other - SNF Only</b>				
720854	Purchased Services - Elevator Service	11,456.00	0.00	11,456.00
<b>Subtotal [6F.10]</b>	<b>Other - SNF Only</b>	<b>11,456.00</b>	<b>0.00</b>	<b>11,456.00</b>
<b>Subgroup : [6F.22] Other - Non Reimb</b>				
720721	Small Furnishings - Decor	4,986.00	0.00	4,986.00
<b>Subtotal [6F.22]</b>	<b>Other - Non Reimb</b>	<b>4,986.00</b>	<b>0.00</b>	<b>4,986.00</b>
<b>Subgroup : [6F.02] Other - Sqft</b>				
680690	Grounds Landscaping	14,068.00	0.00	14,068.00
680850	Depreciation Expense	1,320.00	0.00	1,320.00
680851	Purchased Services	1,650.00	0.00	1,650.00
680853	Snow Plowing	3,873.00	0.00	3,873.00
710502	Exterminator Service	4,584.00	0.00	4,584.00
720670	Supplies - Plant & Maint.	17,254.00	0.00	17,254.00
720671	Maintenance Inspections	11,551.00	0.00	11,551.00
720690	Grounds Maintenance	619.00	0.00	619.00
720695	Grounds Landscaping	9,855.00	0.00	9,855.00
720720	Small Equipment Purchase - Plant & Maint	2,318.00	0.00	2,318.00
720851	Purchased Services - Groundskeeping	4,766.00	0.00	4,766.00
720852	Purchased Services - Indoor Plants	5,940.00	0.00	5,940.00
720853	Purchased Services - Snow Plowing	9,695.00	0.00	9,695.00
720855	Purchased Services - Fire Protection	7,615.00	0.00	7,615.00
720856	Purchased Services - Security	122,612.00	0.00	122,612.00
720857	Purchased Services - HVAC	19,275.00	0.00	19,275.00
730704	Equipment Rental - Storage Space	31,674.00	0.00	31,674.00
<b>Subtotal [6F.02]</b>	<b>Other - Sqft</b>	<b>268,669.00</b>	<b>0.00</b>	<b>268,669.00</b>
<b>Subgroup : [7A.33] Land Improvements - Sqft</b>				
730551	Depreciation Exp. - Land Improvements	3,686.00	0.00	3,686.00
<b>Subtotal [7A.33]</b>	<b>Land Improvements - Sqft</b>	<b>3,686.00</b>	<b>0.00</b>	<b>3,686.00</b>
<b>Subgroup : [7B.10] Building &amp; Building Improvements - SNF Only</b>				
730552	Depreciation Exp. - Building	72,726.00	0.00	72,726.00
730553	Depreciation Exp. - Building Improvement	89,890.00	0.00	89,890.00
<b>Subtotal [7B.10]</b>	<b>Building &amp; Building Improvements - SNF Only</b>	<b>162,616.00</b>	<b>0.00</b>	<b>162,616.00</b>
<b>Subgroup : [7B.22] Building_Building Improvements - A/L</b>				
730554	Depreciation Exp. - Building Improvement	41,857.00	0.00	41,857.00
<b>Subtotal [7B.22]</b>	<b>Building_Building Improvements - A/L</b>	<b>41,857.00</b>	<b>0.00</b>	<b>41,857.00</b>

<b>Subgroup : [7D.10]</b>	<b>Movable Equipment - SNF</b>			
730555	Depreciation Exp. - Equipment	42,343.00	0.00	42,343.00
730557	Depreciation Exp. - Computers	164,448.00	0.00	164,448.00
<b>Subtotal [7D.10]</b>	<b>Movable Equipment - SNF</b>	<b>206,791.00</b>	<b>0.00</b>	<b>206,791.00</b>
<b>Subgroup : [7D.22]</b>	<b>Movable Equipment - Non Reimb</b>			
730556	Depreciation Exp. - Equipment - ALSA	1,297.00	0.00	1,297.00
<b>Subtotal [7D.22]</b>	<b>Movable Equipment - Non Reimb</b>	<b>1,297.00</b>	<b>0.00</b>	<b>1,297.00</b>
<b>Subgroup : [8B.33]</b>	<b>Mortgage Expense - Sqft</b>			
730558	Amort. Exp. - Capitalized Interest	11,641.00	0.00	11,641.00
730559	Amort. Exp. - Financing Fees	664,822.00	0.00	664,822.00
<b>Subtotal [8B.33]</b>	<b>Mortgage Expense - Sqft</b>	<b>676,463.00</b>	<b>0.00</b>	<b>676,463.00</b>
<b>Subgroup : [10B]</b>	<b>Real estate taxes paid by lessor - Sqft</b>			
730580	Taxes - General	83,568.00	0.00	83,568.00
<b>Subtotal [10B]</b>	<b>Real estate taxes paid by lessor - Sqft</b>	<b>83,568.00</b>	<b>0.00</b>	<b>83,568.00</b>
<b>Subgroup : [10C]</b>	<b>Personal property taxes - Sqft</b>			
680531	Property Taxes	18,600.00	0.00	18,600.00
<b>Subtotal [10C]</b>	<b>Personal property taxes - Sqft</b>	<b>18,600.00</b>	<b>0.00</b>	<b>18,600.00</b>
<b>Total [22]</b>	<b>Maintenance and Property</b>	<b>1,776,932.00</b>	<b>0.00</b>	<b>1,776,932.00</b>
<b>Group : [26]</b>	<b>Interest</b>			
<b>Subgroup : [12A1]</b>	<b>First Mortgage - SNF</b>			
730915	Interest - Bonds	485,604.00	0.00	485,604.00
<b>Subtotal [12A1]</b>	<b>First Mortgage - SNF</b>	<b>485,604.00</b>	<b>0.00</b>	<b>485,604.00</b>
<b>Total [26]</b>	<b>Interest</b>	<b>485,604.00</b>	<b>0.00</b>	<b>485,604.00</b>
<b>Group : [27]</b>	<b>Interest and Insurance</b>			
<b>Subgroup : [14A.33]</b>	<b>Insurance on Property - Sqft</b>			
730532	Insurance - Liability	134,760.00	0.00	134,760.00
<b>Subtotal [14A.33]</b>	<b>Insurance on Property - Sqft</b>	<b>134,760.00</b>	<b>0.00</b>	<b>134,760.00</b>
<b>Subgroup : [14B.33]</b>	<b>Insurance of Automobiles - Sqft</b>			
730533	Insurance - Automobile	5,246.00	0.00	5,246.00
<b>Subtotal [14B.33]</b>	<b>Insurance of Automobiles - Sqft</b>	<b>5,246.00</b>	<b>0.00</b>	<b>5,246.00</b>
<b>Total [27]</b>	<b>Interest and Insurance</b>	<b>140,006.00</b>	<b>0.00</b>	<b>140,006.00</b>
<b>Group : [30]</b>	<b>Statement of Revenue</b>			
<b>Subgroup : [I1A.10]</b>	<b>Medicaid R&amp;B SNF Only</b>			
430100	Room And Board - Medicaid	(15,333,664.00)	(679,619.00)	(16,013,283.00)
430111	R&B C/A - Medicaid	8,573,063.00	(679,619.00)	8,573,063.00
<b>Subtotal [I1A.10]</b>	<b>Medicaid R&amp;B SNF Only</b>	<b>(6,760,601.00)</b>	<b>(679,619.00)</b>	<b>(7,440,220.00)</b>
<b>Subgroup : [I3A.10]</b>	<b>Medicare R&amp;B - SNF Only</b>			
400100	Room And Board - Medicare A	(291,584.00)	0.00	(291,584.00)
400900	Medicare A - Contractual Adjustment	53,959.00	0.00	53,959.00
<b>Subtotal [I3A.10]</b>	<b>Medicare R&amp;B - SNF Only</b>	<b>(237,625.00)</b>	<b>0.00</b>	<b>(237,625.00)</b>
<b>Subgroup : [I4A.10]</b>	<b>Private Pay R&amp;B - SNF Only</b>			
410100	Room And Board - Private	(5,943,301.00)	0.00	(5,943,301.00)
410900	Private - Contractual Adjustment	26,842.00	0.00	26,842.00
450100	Room And Board - Managed Care	(46,478.00)	0.00	(46,478.00)
450900	Managed Care - Contractual Adjustment	25,827.00	0.00	25,827.00
<b>Subtotal [I4A.10]</b>	<b>Private Pay R&amp;B - SNF Only</b>	<b>(5,937,110.00)</b>	<b>0.00</b>	<b>(5,937,110.00)</b>
<b>Subgroup : [II1A.10]</b>	<b>Prescription Drugs Medicare - SNF Only</b>			
500260	Vaccines - Medicare B	(10,103.00)	0.00	(10,103.00)
<b>Subtotal [II1A.10]</b>	<b>Prescription Drugs Medicare - SNF Only</b>	<b>(10,103.00)</b>	<b>0.00</b>	<b>(10,103.00)</b>
<b>Subgroup : [II1C.10]</b>	<b>Prescription Drugs Non-Medicare - SNF Only</b>			
410250	Pharmacy - Private	(352.00)	0.00	(352.00)
430250	Pharmacy - Medicaid	(1,282.00)	0.00	(1,282.00)
450250	Pharmacy - Managed Care	(1,157.00)	0.00	(1,157.00)
450260	Vaccines - Managed Care	(3,183.00)	0.00	(3,183.00)
505260	Vaccines - Managed Care B	(1,252.00)	0.00	(1,252.00)
<b>Subtotal [II1C.10]</b>	<b>Prescription Drugs Non-Medicare - SNF Only</b>	<b>(7,226.00)</b>	<b>0.00</b>	<b>(7,226.00)</b>
<b>Subgroup : [II3A.10]</b>	<b>PT Medicare - SNF Only</b>			
400400	Physical Therapy - Medicare A	(28,906.00)	0.00	(28,906.00)
500400	Physical Therapy - Medicare B	(58,490.00)	0.00	(58,490.00)



505400	Physical Therapy - Managed Care B	(9,808.00)	0.00	(9,808.00)
<b>Subtotal [II3A.10]</b>	<b>PT Medicare - SNF Only</b>	<b>(97,204.00)</b>	<b>0.00</b>	<b>(97,204.00)</b>
<b>Subgroup : [II3C.10] PT Non Medicare - SNF Only</b>				
410400	Physical Therapy - Private	(80.00)	0.00	(80.00)
450400	Physical Therapy - Managed Care	(108.00)	0.00	(108.00)
<b>Subtotal [II3C.10]</b>	<b>PT Non Medicare - SNF Only</b>	<b>(188.00)</b>	<b>0.00</b>	<b>(188.00)</b>
<b>Subgroup : [II4A.10] ST Medicare - SNF Only</b>				
500500	Speech Therapy - Medicare B	(34,299.00)	0.00	(34,299.00)
<b>Subtotal [II4A.10]</b>	<b>ST Medicare - SNF Only</b>	<b>(34,299.00)</b>	<b>0.00</b>	<b>(34,299.00)</b>
<b>Subgroup : [II4C.10] ST Other - SNF Only</b>				
410500	Speech Therapy - Private	(2,785.00)	0.00	(2,785.00)
505500	Speech Therapy - Managed Care B	(8,620.00)	0.00	(8,620.00)
<b>Subtotal [II4C.10]</b>	<b>ST Other - SNF Only</b>	<b>(11,405.00)</b>	<b>0.00</b>	<b>(11,405.00)</b>
<b>Subgroup : [II5A.10] OT Medicare - SNF Only</b>				
400450	Occupational Therapy - Medicare A	(16,990.00)	0.00	(16,990.00)
500450	Occupational Therapy - Medicare B	(109,037.00)	0.00	(109,037.00)
<b>Subtotal [II5A.10]</b>	<b>OT Medicare - SNF Only</b>	<b>(126,027.00)</b>	<b>0.00</b>	<b>(126,027.00)</b>
<b>Subgroup : [II5C.10] OT Non Medicare - SNF Only</b>				
410450	Occupational Therapy - Private	(5,199.00)	0.00	(5,199.00)
430450	Occupational Therapy - Medicaid	(197.00)	0.00	(197.00)
450450	Occupational Therapy - Managed Care	176.00	0.00	176.00
505450	Occupational Therapy - Managed Care B	(79,240.00)	0.00	(79,240.00)
<b>Subtotal [II5C.10]</b>	<b>OT Non Medicare - SNF Only</b>	<b>(84,460.00)</b>	<b>0.00</b>	<b>(84,460.00)</b>
<b>Subgroup : [II6A.10] Other Medicare - SNF Only</b>				
400700	Medicare A - X-Ray	1,757.00	0.00	1,757.00
400850	Medicare A - Lab	4,547.00	0.00	4,547.00
500900	Medicare B - Contractual Adjustment	36,829.00	0.00	36,829.00
599090	SBA-2% Sequester/Co-Ins/Managed Care	(165.00)	0.00	(165.00)
<b>Subtotal [II6A.10]</b>	<b>Other Medicare - SNF Only</b>	<b>42,968.00</b>	<b>0.00</b>	<b>42,968.00</b>
<b>Subgroup : [II6B.10] Other Non Medicare - SNF Only</b>				
450700	Managed Care - X-Ray	(322.00)	0.00	(322.00)
505900	Managed Care B - Contractual Adjustment	52,483.00	0.00	52,483.00
599091	2% Sequester (New)	8,838.00	0.00	8,838.00
<b>Subtotal [II6B.10]</b>	<b>Other Non Medicare - SNF Only</b>	<b>60,999.00</b>	<b>0.00</b>	<b>60,999.00</b>
<b>Subgroup : [IV8.42] Other - Accum Costs</b>				
599010	Barber/Beauty	(5,467.00)	0.00	(5,467.00)
599070	Charitable Donations	(69,948.00)	0.00	(69,948.00)
599080	Misc. Income	(183,979.00)	0.00	(183,979.00)
599200	Interest & Dividend Income	(288,500.00)	0.00	(288,500.00)
<b>Subtotal [IV8.42]</b>	<b>Other - Accum Costs</b>	<b>(547,894.00)</b>	<b>0.00</b>	<b>(547,894.00)</b>
<b>Subgroup : [IV8.22] Other - A/L</b>				
595100	Room And Board - Assisted Living	(1,518,589.00)	0.00	(1,518,589.00)
595130	Assisted Living - Nursing Services	(401,306.00)	0.00	(401,306.00)
599012	CRL - Revenue	(40,966.00)	0.00	(40,966.00)
<b>Subtotal [IV8.22]</b>	<b>Other - A/L</b>	<b>(1,960,861.00)</b>	<b>0.00</b>	<b>(1,960,861.00)</b>
<b>Subgroup : [IV8.10] Other - SNF Only</b>				
599015	Cable/TV/Phone	(13,396.00)	0.00	(13,396.00)
599081	Grant Income	(92,199.00)	0.00	(92,199.00)
599100	Unrealized Gain/Loss On Investments	(509,095.00)	0.00	(509,095.00)
<b>Subtotal [IV8.10]</b>	<b>Other - SNF Only</b>	<b>(614,690.00)</b>	<b>0.00</b>	<b>(614,690.00)</b>
<b>Total [30]</b>	<b>Statement of Revenue</b>	<b>(16,325,726.00)</b>	<b>(679,619.00)</b>	<b>(17,005,345.00)</b>
<b>Group : [31-32] Assets</b>				
<b>Subgroup : [A1] Cash</b>				
100100	Cash - Operating	879,072.00	0.00	879,072.00
100200	Cash - Petty	4,140.00	0.00	4,140.00
100900	Cash - Resident Trust	30,696.00	0.00	30,696.00
<b>Subtotal [A1]</b>	<b>Cash</b>	<b>913,908.00</b>	<b>0.00</b>	<b>913,908.00</b>
<b>Subgroup : [A2] Resident Account Receivable</b>				
110400	A/R - Control (Credits)	135,498.00	0.00	135,498.00
110500	A/R - Pending T19 Reserve	(173,184.00)	0.00	(173,184.00)
111000	A/R - Private	118,885.00	0.00	118,885.00
112000	A/R - Medicaid	337,742.00	0.00	337,742.00
113000	A/R - Medicare Part A	6,105.00	0.00	6,105.00
114000	A/R - Medicare Part B	5,409.00	0.00	5,409.00

115000	A/R - Co-Insurance Part A	3,666.00	0.00	3,666.00
116000	A/R - Co-Insurance Part B	1,995.00	0.00	1,995.00
118000	A/R - Insurance	40,127.00	0.00	40,127.00
119000	A/R - Assisted Living	72,432.00	0.00	72,432.00
119800	A/R - Dementia Specialist	31,416.00	0.00	31,416.00
120000	A/R - Allowance For Bad Debt	(300,000.00)	0.00	(300,000.00)
131000	A/R - Employee Loans	20,785.00	0.00	20,785.00
139000	A/R - Other	19,397.00	0.00	19,397.00
<b>Subtotal [A2]</b>	<b>Resident Account Receivable</b>	<b>320,273.00</b>	<b>0.00</b>	<b>320,273.00</b>
<b>Subgroup : [A5]</b>	<b>Prepays</b>			
151000	Prepaid - Expenses	69,983.00	0.00	69,983.00
152000	Prepaid - Insurance	98,003.00	0.00	98,003.00
155000	Prepaid - Other Expenses	5,000.00	0.00	5,000.00
<b>Subtotal [A5]</b>	<b>Prepays</b>	<b>172,986.00</b>	<b>0.00</b>	<b>172,986.00</b>
<b>Subgroup : [B1-B9]</b>	<b>Fixed Assets</b>			
160500	Land	1,645,529.00	0.00	1,645,529.00
160550	Land Improvements	888,238.00	0.00	888,238.00
161000	Building	9,831,298.00	0.00	9,831,298.00
161150	729 Farmington Avenue	224,286.00	0.00	224,286.00
161250	Building Improvements	2,927,881.00	0.00	2,927,881.00
161251	Building Improvements - ALSA	1,477,918.00	0.00	1,477,918.00
161300	Pre-Construction	34,937,384.00	0.00	34,937,384.00
161500	Automobile	94,912.00	0.00	94,912.00
162000	Furniture Fixture & Equipment	843,815.00	0.00	843,815.00
162250	Furniture Fixture & Equipment - ALSA	27,076.00	0.00	27,076.00
162500	Computer Hardware	314,981.00	0.00	314,981.00
163000	Computer Software & Hardware	118,065.00	0.00	118,065.00
163500	Capitalized Interest	2,787,352.00	0.00	2,787,352.00
165000	Accum. Dep. - Building	(8,928,008.00)	0.00	(8,928,008.00)
165050	Accum. Dep. - Land Improvements	(861,566.00)	0.00	(861,566.00)
165150	Accum. Depreciation - 729 Farmington Ave	(215,089.00)	0.00	(215,089.00)
165250	Accum. Sep. - Building Improvements	(2,566,435.00)	0.00	(2,566,435.00)
165251	Accum. Dep. - Building Improvements - AL	(1,306,554.00)	0.00	(1,306,554.00)
165500	Accum. Dep. - Automobile	(94,912.00)	0.00	(94,912.00)
166000	Accum. Dep. - FF&E	(525,459.00)	0.00	(525,459.00)
166250	Accum. Dep. - FF&E - ALSA	(26,048.00)	0.00	(26,048.00)
167000	Accum. Dep. - Computer Software & Hardwa	(246,391.00)	0.00	(246,391.00)
168000	Accum. Amort. - Capitalized Interest	(1,403,219.00)	0.00	(1,403,219.00)
<b>Subtotal [B1-B9]</b>	<b>Fixed Assets</b>	<b>39,945,054.00</b>	<b>0.00</b>	<b>39,945,054.00</b>
<b>Subgroup : [D6]</b>	<b>Loans from Related Parties</b>			
133000	Due From Resilient Living, P.C.	200,170.00	0.00	200,170.00
<b>Subtotal [D6]</b>	<b>Loans from Related Parties</b>	<b>200,170.00</b>	<b>0.00</b>	<b>200,170.00</b>
<b>Subgroup : [D7]</b>	<b>Other Assets</b>			
100950	Cash - UMB Insurance	131,914.00	0.00	131,914.00
100960	Cash - Trustee Held Interest Account	49,647.00	0.00	49,647.00
100970	Working Capital -UMB Transfer	16,080.00	0.00	16,080.00
183100	Bond Escrow - Project Fund	5,937,591.00	0.00	5,937,591.00
183200	Operating Reserve Fund	609,052.00	0.00	609,052.00
183250	Operating Reserve Investments	5,848,115.00	0.00	5,848,115.00
184000	Escrow - Debt Service Reserve Fund	1,011,578.00	0.00	1,011,578.00
254001	Deferred Finance Costs - Series 2022	94,642.00	0.00	94,642.00
<b>Subtotal [D7]</b>	<b>Other Assets</b>	<b>13,698,619.00</b>	<b>0.00</b>	<b>13,698,619.00</b>
<b>Total [31-32]</b>	<b>Assets</b>	<b>55,251,010.00</b>	<b>0.00</b>	<b>55,251,010.00</b>
<b>Group : [33-34]</b>	<b>Liabilities</b>			
<b>Subgroup : [A1]</b>	<b>Accounts Payable</b>			
200100	Accounts Payable	(324,065.00)	0.00	(324,065.00)
<b>Subtotal [A1]</b>	<b>Accounts Payable</b>	<b>(324,065.00)</b>	<b>0.00</b>	<b>(324,065.00)</b>
<b>Subgroup : [A4]</b>	<b>Accrued Payroll</b>			
202000	Accrued Wages	(260,979.00)	0.00	(260,979.00)
202500	Accrued Vac. Sick & Holiday	(167,597.00)	0.00	(167,597.00)
<b>Subtotal [A4]</b>	<b>Accrued Payroll</b>	<b>(428,576.00)</b>	<b>0.00</b>	<b>(428,576.00)</b>
<b>Subgroup : [A6]</b>	<b>Accrued Payroll Taxes Payable</b>			
202450	Accrued FICA Tax Payable	(19,497.00)	0.00	(19,497.00)
<b>Subtotal [A6]</b>	<b>Accrued Payroll Taxes Payable</b>	<b>(19,497.00)</b>	<b>0.00</b>	<b>(19,497.00)</b>
<b>Subgroup : [A9]</b>	<b>Mortgage Payable (Current Portion)</b>			
253000	Bonds Payable	15,673.00	0.00	15,673.00
<b>Subtotal [A9]</b>	<b>Mortgage Payable (Current Portion)</b>	<b>15,673.00</b>	<b>0.00</b>	<b>15,673.00</b>

<b>Subgroup : [A12]</b>	<b>Other Current Liabilities</b>			
200200	Accrued Accounts Payable	(154,613.00)	0.00	(154,613.00)
202550	Accrued Pension	(354,287.00)	0.00	(354,287.00)
202600	Accrued Professional Fees	(5,273.00)	0.00	(5,273.00)
202650	Accrued Interest - UMB	(470,891.00)	0.00	(470,891.00)
204000	Due To Medicaid	(165,534.00)	0.00	(165,534.00)
215100	Resident Refunds	83,649.00	0.00	83,649.00
215300	Resident Trust	(30,696.00)	0.00	(30,696.00)
215400	Credit Balance-Resident	(135,498.00)	0.00	(135,498.00)
250001	Deferred Revenue	(149,635.00)	0.00	(149,635.00)
MARCUM02	Reserve	(291,674.00)	0.00	(291,674.00)
<b>Subtotal [A12]</b>	<b>Other Current Liabilities</b>	<b>(1,674,452.00)</b>	<b>0.00</b>	<b>(1,674,452.00)</b>
<b>Subgroup : [B2]</b>	<b>Mortgage Payable</b>			
253002	Bonds Payable - Series 2022	(49,370,000.00)	0.00	(49,370,000.00)
<b>Subtotal [B2]</b>	<b>Mortgage Payable</b>	<b>(49,370,000.00)</b>	<b>0.00</b>	<b>(49,370,000.00)</b>
<b>Subgroup : [B4]</b>	<b>Other Long Term Liabilities</b>			
182500	Accum. Amort. - Finance, Discount, Issue Exp	(45,815.00)	0.00	(45,815.00)
184500	Capitalized Financing Cost - UMB	1,006,344.00	0.00	1,006,344.00
<b>Subtotal [B4]</b>	<b>Other Long Term Liabilities</b>	<b>960,529.00</b>	<b>0.00</b>	<b>960,529.00</b>
<b>Total [33-34]</b>	<b>Liabilities</b>	<b>(50,840,388.00)</b>	<b>0.00</b>	<b>(50,840,388.00)</b>
<b>Group : [35]</b>	<b>Equity</b>			
<b>Subgroup : [B5]</b>	<b>Cumulated Earnings</b>			
303000	Net Assets - Unrestricted	7,152,988.00	0.00	7,152,988.00
308000	Retained Earnings	(13,796,568.00)	0.00	(13,796,568.00)
<b>Subtotal [B5]</b>	<b>Cumulated Earnings</b>	<b>(6,643,580.00)</b>	<b>0.00</b>	<b>(6,643,580.00)</b>
<b>Total [35]</b>	<b>Equity</b>	<b>(6,643,580.00)</b>	<b>0.00</b>	<b>(6,643,580.00)</b>

Client: **LiveWell**  
 Engagement: **Medicaid - LiveWell**  
 Period Ending: **9/30/2023**  
 Trial Balance: **A.010 - TB**  
 Workpaper: **H.01 - Combined Journal Entries Report**

Account	Description	W/P Ref	Debit	Credit
<b>Reclassifying Journal Entries</b>				
<b>Reclassifying Journal Entries JE # 3001</b>				
To reclass barber and beauty expenses				
		<b>N.01a</b>		
Marcum 108	Beauty Supplies		2,482.00	
730460	Professional Fees			2,482.00
<b>Total</b>			<b>2,482.00</b>	<b>2,482.00</b>
<b>Reclassifying Journal Entries JE # 3002</b>				
To reclass Dues and Chamber dues to correct line of cost report				
		<b>N.01a</b>		
Marcum 101	Dues		15,445.00	
Marcum 104	Chamber Dues		975.00	
Marcum 112	Dues - Non Reimb		1,250.00	
660810	Dues & Subscriptions			1,250.00
730810	Dues & Subscriptions - G&A			16,420.00
<b>Total</b>			<b>17,670.00</b>	<b>17,670.00</b>
<b>Reclassifying Journal Entries JE # 3003</b>				
To reclass User Fee Expense into correct line of cost report				
		<b>D.02</b>		
Marcum 109	User Fee Expense		679,619.00	
430100	Room And Board - Medicaid			679,619.00
<b>Total</b>			<b>679,619.00</b>	<b>679,619.00</b>
<b>Reclassifying Journal Entries JE # 3004</b>				
To reclass admin salaries into correct line of the cost report				
		<b>Wages Hours Pg 10</b>		
730110	Wages - Regular - G&A		550,343.00	
730100	Wages - Senior Leadership			550,343.00
<b>Total</b>			<b>550,343.00</b>	<b>550,343.00</b>
<b>Reclassifying Journal Entries JE # 3005</b>				
To reclass RN Admin Salaries to correct line of cost report				
		<b>Wages Hours Pg 10</b>		
Marcum 110	RN Admin Wages		83,423.00	
670100	Wages - Nursing Leadership			83,423.00
630050	Wages - Supervisors - Nursing			
<b>Total</b>			<b>83,423.00</b>	<b>83,423.00</b>
	<b>Total Reclassifying Journal Entries</b>		<b>1,333,537.00</b>	<b>1,333,537.00</b>
	<b>Total All Journal Entries</b>		<b>1,333,537.00</b>	<b>1,333,537.00</b>



Provider Name: LiveWell Alliance, Inc.  
Provider Number: 002-09-33  
Period Ended: 9/30/23

Name of Workpaper: VHCL CKLST

**VEHICLE COMPLIANCE CHECKLIST**

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

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

**Conclusion:**