

State of Connecticut



Annual Report of Long-Term Care Facility Cost Year 2021

Name of Facility (as licensed) LiveWell Alliance, Inc.	
Address (No. & Street, City, State, Zip Code) 1261 South Main Street, Plantsville, CT 06479	
Type of Facility <input checked="" type="checkbox"/> Chronic and Convalescent Nursing Home only (CCNH) <input type="checkbox"/> Rest Home with Nursing Supervision only (RHNS) <input checked="" type="checkbox"/> Other	
Report for Year Beginning 10/1/2020	Report for Year Ending 9/30/2021

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

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

General Information

Name of Facility (as licensed) LiveWell Alliance, Inc.	License No. 002-09-33	Report for Year Ended 9/30/2021	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, 2020 and ending September 30, 2021, 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

Data Required for Real Wage Adjustment			Page 1A	of 37
Name of Facility LiveWell Alliance, Inc.	Period Covered:	From 10/1/2020	To 9/30/2021	
Address of Facility 1261 South Main Street, Plantsville, CT 06479				
Report Prepared By Marcum LLP	Phone Number 203-781-9600	Date 1/26/2022		
Item	Total	CCNH	RHNS	Other
1. Dietary wages paid	\$			
2. Laundry wages paid	\$			
3. Housekeeping wages paid	\$			
4. Nursing wages paid	\$			
5. All other wages paid	\$			
6. Total Wages Paid	\$			
7. Total salaries paid	\$			
8. Total Wages and Salaries Paid (As per page 10 of Report)	\$			

Wages - Compensation computed on an hourly wage rate.

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

DO NOT include Fringe Benefit Costs.

General Information and Questionnaire
Type of Facility - Organization Structure

Phone No. of Facility 860-628-9000		Report for Year Ended 9/30/2021	Page 2	of 37
Name of Facility (as shown on license) LiveWell Alliance, Inc.		Address (No. & Street, City, State, Zip) 1261 South Main Street, Plantsville, CT 06479		
License Numbers:	CCNH 002-09-33	RHNS	Other	Medicare Provider No. 07-5378
Type of Facility (Check appropriate box(es))				
<input checked="" type="checkbox"/> Chronic and Convalescent Nursing Home only (CCNH) <input type="checkbox"/> Rest Home with Nursing Supervision only (RHNS) <input checked="" type="checkbox"/> Other				
Type of Ownership (Check appropriate box)				
<input type="checkbox"/> Proprietorship <input type="checkbox"/> LLC <input type="checkbox"/> Partnership <input type="checkbox"/> Profit Corp. <input checked="" type="checkbox"/> Non-Profit Corp. <input type="checkbox"/> Government <input type="checkbox"/> Trust				
If this facility opened or closed during report year provide:		Date Opened	Date Closed	
Has there been any change in ownership or operation during this report year? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No If "Yes," explain fully.				
N/A				
Administrator				
Name of Administrator Maley Hunt		Nursing Home Administrator's License No.:	2051	
Other Operators/Owners who are assistant administrators (full or part time) of this facility.				
Name		License No.:		
N/A				

General Information and Questionnaire Corporate Owners

Name of Facility LiveWell Alliance, Inc.	License No. 002-09-33	Report for Year Ended 9/30/2021	Page 3A	of 37
If this facility is owned or operated as a corporation, provide the following information:				
Legal Name of Corporation LiveWell Alliance, Inc.	Business Address 1261 South Main Street, Plantsville, CT 06479		State(s) in Which Incorporated CT	
Name of Directors, Officers	Business Address	Title	No. Shares Held by Each	
See attached listing				
Names of Stockholders Owning at Least 10% of Shares				
N/A				

**LiveWell Alliance, Inc.
Board of Directors**

PRESIDENT:

Waldo Klein, MSW, Ph.D.

SECRETARY:

Julie Robison, Ph.D.

TREASURER:

Michael Lenkiewicz

MEMBERS:

Elizabeth Reese

Sara Tinnesz, MSW

Shareen Hertel, Ph.D.

**General Information and Questionnaire
Related Parties***

Name of Facility LiveWell Alliance, Inc.	License No. 002-09-33	Report for Year Ended 9/30/2021	Page 4	of 37
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Are any individuals receiving compensation from the facility related through marriage, ability to control, ownership, family or business association? Yes No If "Yes," provide the Name/Address and complete the information on Page 11 of the report.

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

Name of Related Individual or Company	Business Address	Also Provides Goods/Services to Non-Related Parties			Description of Goods/Services Provided	Indicate Where Costs are Included in Annual Report Page # / Line #	Cost Reported	Actual Cost to the Related Party
		Yes	No	%**				
The Rideshare Company	1404 Blue Hills Ave., Bloomfield, CT 06002	<input type="radio"/>	<input checked="" type="radio"/>		Van Rental	Pg 16 / Line L6	7,114	7,114
		<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.

<u>Name</u>	<u>Address</u>	<u>Description</u>	<u>Total Expense</u>	<table border="1"> <tr> <td>CCNH</td> </tr> <tr> <td>ALLOCATED</td> </tr> </table>	CCNH	ALLOCATED	<u>Allocation Stat</u>	<u>%</u>
CCNH								
ALLOCATED								
The Rideshare Company	1404 Blue Hills Ave., Bloomfield, CT 06002	Van Rental	7,114	Amount 6,338	Accum Cost	89.0989%		

A.022

General Information and Questionnaire

Basis for Allocation of Costs

Name of Facility LiveWell Alliance, Inc.	License No. 002-09-33	Report for Year Ended 9/30/2021	Page 5	of 37
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If the facility is licensed as CDH and/or RCH or provides AIDS or TBI services with special Medicaid rates, costs must be allocated to CCNH and RHNS as follows:

Item	Method of Allocation
Dietary	Number of meals served to residents
Laundry	Number of pounds processed
Housekeeping	Number of square feet serviced
Nursing	Number of hours of routine care provided by EACH employee classification, i.e., Director (or Charge Nurse), Registered Nurses, Licensed Practical Nurses, Aides and Attendants
Direct Resident Care Consultants	Number of hours of resident care provided by EACH specialist (<i>See listing page 13</i>)
Maintenance and operation of plant	Square feet
Property costs (depreciation)	Square feet
Employee health and welfare	Gross salaries
Management services	Appropriate cost center involved
All other General Administrative expenses	Total of Direct and Allocated Costs

The preparer of this report must answer the following questions applicable to the cost information provided.

1. In the preparation of this Report, were all costs allocated as required? Yes No If "No," explain fully why such allocation was not made.

All costs have been allocated between the Skilled Nursing Facility and the Assisted Living Unit as required except for housekeeping and maintenance, which have been allocated based upon hours of service. Other costs have been directly allocated if sufficient information was available (same methodology as prior reporting periods).

2. Explain the allocation of related company expenses and attach copy of appropriate supporting data.

3. Did the Facility appropriately allocate and self-disallow direct and indirect costs to non-nursing home cost centers? (e.g., Assisted Living, Home Health, Outpatient Services, Adult Day Care Services, etc.)

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

LiveWell Alliance, Inc.						
ALLOCATION SECTION						
Cost Year 2021				TOTAL		
		INPUT		ALLOCATED AMOUNTS		
ACCOUNT		Total	ALLOCATION	Skilled Nursing	A/L	
NUMBER	ACCOUNT NAME	AMOUNT	BASIS	Facility	Unit	TOTAL
30 I1A.10	Medicaid R&B SNF Only	(6,240,253)	Nursing home	(6,240,253)	-	(6,240,253)
30 I1A.22	Medicaid R&B A/L Only	-	Nursing home	-	-	-
30 I3A.10	Medicare R&B - SNF Only	(736,646)	Nursing home	(736,646)	-	(736,646)
30 I3A.22	Medicare R&B - A/L Only	-	Nursing home	-	-	-
30 I4A.10	Private pay R&B - SNF Only	(9,464,642)	Nursing home	(9,464,642)	-	(9,464,642)
30 I4A.22	Private pay R&B - A/L Only	-	Nursing home	-	-	-
30 II1A.10	Prescription Drugs Medicare - Patient Days	(4,735)	Nursing home	(4,735)	-	(4,735)
30 II1C.10	Prescription drugs - Patient Days	(14,697)	Nursing home	(14,697)	-	(14,697)
30 II2A.22	Medical Supplies Medicare Non Reimbursable	-	Nursing home	-	-	-
30 II3AM.07	PT Medicare PT Treatments	-	Nursing home	-	-	-
30 II3A.10	PT Medicare PT Treatments	(150,714)	Nursing home	(150,714)	-	(150,714)
30 II3CO.07	PT Other - PT Treatments	-	Nursing home	-	-	-
30 II3C.10	PT Other - PT Treatments	2,327	Nursing home	2,327	-	2,327
30 II4AM.08	ST Medicare - ST Treatments	-	Nursing home	-	-	-
30 II4A.10	ST Medicare - ST Treatments	(33,784)	Nursing home	(33,784)	-	(33,784)
30 II4CO.08	ST Other - ST Treatments	-	Nursing home	-	-	-
30 II4C.10	ST Other - ST Treatments	(6,803)	Nursing home	(6,803)	-	(6,803)
30 II5A.10	OT Medicare - OT Treatments	(233,016)	Nursing home	(233,016)	-	(233,016)
30 II5C.10	OT - OT Treatments	(45,057)	Nursing home	(45,057)	-	(45,057)
30 II6A.10	Other Medicare - Patient Days	56,831	Nursing home	56,831	-	56,831
30 II6B.10	Other - Patient Days	36,461	Nursing home	36,461	-	36,461
30 IV5.22	Interest - Patient Days	-	Nursing home	-	-	-
30 IV7.22	Barber, coffee, etc - Non Reimbursable	-	Nursing home	-	-	-
30 IV8.25	Other - Transportation Services	-	Accum Costs	-	-	-
30 IV8.45	Other - Total Expenses Page 27	-	Accum Costs	-	-	-
30 IV8.10	Other - SNF	-	Nursing home	-	-	-
30 IV8.42	Other - Accum Costs	(458,581)	Accum Costs	(408,591)	(49,990)	(458,581)
30 IV8.41	Other - Non Salary Expenses	-	Payroll	-	-	-
30 IV8.33	Other - Resident Capacity	-	Capacity	-	-	-
30 IV8.07	Other - PT Treatments	-	PT Treat	-	-	-
30 IV8.22	Other - Non Reimbursable	(1,710,779)	A/L	-	(1,710,779)	(1,710,779)
30 IV8.10	Other - Patient Days	(4,801,636)	Nursing home	(4,801,636)	-	(4,801,636)
	Total Revenue	(23,805,724.00)		(22,044,955)	(1,760,769)	(23,805,724)

LiveWell Alliance, Inc.						
ALLOCATION SECTION						
Cost Year 2021				TOTAL		
		INPUT		ALLOCATED AMOUNTS		
ACCOUNT		Total	ALLOCATION	Skilled Nursing	A/L	
NUMBER	ACCOUNT NAME	AMOUNT	BASIS	Facility	Unit	TOTAL
10-A 2.43	Administrators	157,885	Nursing Home	157,885	-	157,885
10-A 3.15	Assistant Administrator	-	Accum Costs	-	-	-
10-A 4.19	Other Admin - Salary %	703,663	Accum Costs	626,956	76,707	703,663
10-A 4.43	Other Admin - Patient days	1,203,205	Direct	958,839	244,366	1,203,205
10-A 5C.5	Dietary Workers - Meals	723,743	Meals	650,198	73,545	723,743
10-A 6A	Head Housekeeper	-	Sqft	-	-	-
10-A 6B.2	Other Housekeeping Workers - Sqft	397,047	Direct	389,975	7,072	397,047
10-A 7A..2	Other Maintenance Workers - SQFT	238,298	Direct	229,666	8,632	238,298
10-A 8B.5	Other Laundry Workers - Pounds	60,464	Laundry	60,464	-	60,464
10-A 9	Barber and Beautician Services	-	Payroll	-	-	-
10-A 10.19	Protective Services	-	Payroll	-	-	-
10-A 11A	Head Accountant	-	Payroll	-	-	-
10-A 11B	Other Accountants	-	Payroll	-	-	-
10-A 12A.10	Director of Nurses/Assistant Director	227,574	Direct	159,974	67,600	227,574
10-A 12B1.10	RNs - Direct Care	1,496,430	Direct	1,406,549	89,881	1,496,430
10-A 12B2.10	RNs - Administrative	77,497	Direct	77,497	-	77,497
10-A 12C1.10	LPNs - Direct Care	762,735	Direct	762,735	-	762,735
10-A 12D.10	Aides and Attendants	3,532,472	Direct	3,154,134	378,338	3,532,472
10-A 12E	Physical Therapists	118,061	PT Treat	118,061	-	118,061
10-A 12F	Speech Therapists	37,065	ST Treat	37,065	-	37,065
10-A 12G	Occupational Therapists	312,226	OT Treat	312,226	-	312,226
10-A 12H.10	Recreation Workers	331,861	Nursing Home	331,861	-	331,861
10-A 12I1	Medical Director	-	Payroll	-	-	-
10-A 12I2	Utilization Review	-	Payroll	-	-	-
10-A 12I3	Resident Care	-	Payroll	-	-	-
10-A 12I4	Other	-	Payroll	-	-	-
10-A 12J	Dentists	-	Payroll	-	-	-
10-A 12K.22	Pharmacists	-	Payroll	-	-	-
10-A 12L	Podiatrists	-	Payroll	-	-	-
10-A 12M.33	Social Workers/Case Management - Direct	520,648	Direct	128,636	392,012	520,648
10-A 12N.22	Marketing - SNF Only	-	Nursing Home	-	-	-
10-A 12O.22	Other - A/L	-	Assisted Living	-	-	-
10-A 12O.34	Other - SNF Only	-	Nursing Home	-	-	-
13-B 1	Dietitian	-	Patient days	-	-	-

LiveWell Alliance, Inc.						
ALLOCATION SECTION						
Cost Year 2021				TOTAL		
		INPUT		ALLOCATED AMOUNTS		
ACCOUNT		Total	ALLOCATION	Skilled Nursing	A/L	
NUMBER	ACCOUNT NAME	AMOUNT	BASIS	Facility	Unit	TOTAL
13-B 2.22	Dentist	14,118	Nursing Home	14,118	-	14,118
13-B 4	Podiatrist	-	Patient days	-	-	-
13-B 5A.07	PT - Resident Care - PT	87,353	PT Treat	87,353	-	87,353
13-B 5B	PT - Other	-	PT Treat	-	-	-
13-B 6.33	Social Worker - Capacity	-	Capacity	-	-	-
13-B 7.22	Recreation Worker	-	Patient days	-	-	-
13-B 8A.10	Medical Director - Direct	8,536	Nursing Home	8,536	-	8,536
13-B 8B	Utilization Review	-	Patient days	-	-	-
13-B 8C	Resident Care	-	Patient days	-	-	-
13-B 8D1	Infection Control Committee	-	Patient days	-	-	-
13-B 8D2	Pharmaceutical Committee	-	Patient days	-	-	-
13-B 8D3	Staff Development Committee	-	Patient days	-	-	-
13-B 8E	Other	23,598	Nursing Home	23,598	-	23,598
13-B 9A.08	ST - Resident Care - ST	-	ST Treat	-	-	-
13-B 9B	ST - Other	-	ST Treat	-	-	-
13-B 10B.10	OT - Other	-	OT Treat	-	-	-
13-B 11A1	RN's - Direct Care	-	Direct	-	-	-
13-B 11A2	RN's - Administrative	-	Payroll	-	-	-
13-B 11B1	LPN's - Direct Care	-	Direct	-	-	-
13-B 11B2	LPN's - Administrative	-	Payroll	-	-	-
13-B 11C	Aides	-	Direct	-	-	-
13-B 11D	Other	-	Direct	-	-	-
15 1A1.15	Workmen's Compensation - Salary%	323,128	Payroll	283,115	40,013	323,128
15 1A2.15	Disability Insurance - Salary %	56,695	Payroll	49,674	7,021	56,695
15 1A3.15	Unemployment Insurance - Nursing Home	36,723	Payroll	32,176	4,547	36,723
15 1A4.15	Social Security (FICA) - Salary %	778,102	Payroll	681,749	96,353	778,102
15 1A5.15	Health Insurance - Salary %	1,032,785	Payroll	904,894	127,891	1,032,785
15 1A6.15	Life Insurance - Salary %	12,631	Payroll	11,067	1,564	12,631
15 1A7.15	Pensions - Salary %	372,972	Payroll	326,787	46,185	372,972
15 1A8.15	Uniform Allowance - Salary %	2,158	Payroll	1,891	267	2,158
15 1A9.15	Other - Salary %	50,140	Payroll	43,931	6,209	50,140
15 1C.42	Bad Debts	198,194	Nursing Home	198,194	-	198,194
15 1D.42	Accounting and Auditing	53,370	Accum Costs	47,552	5,818	53,370
15 1E.42	Legal - Expenses	54,654	Nursing Home	54,654	-	54,654
15 1F	Insurance of Lives of Owners/Oper.	-	Accum Costs	-	-	-

LiveWell Alliance, Inc.						
ALLOCATION SECTION						
Cost Year 2021				TOTAL		
		INPUT		ALLOCATED AMOUNTS		
ACCOUNT		Total	ALLOCATION	Skilled Nursing	A/L	
NUMBER	ACCOUNT NAME	AMOUNT	BASIS	Facility	Unit	TOTAL
15 1G.10	Office Supplies - SNF Only	26,076	Nursing Home	26,076	-	26,076
15 1G.42	Office Supplies - Accum Costs	8,004	Accum Costs	7,131	873	8,004
15 1H1.42	Telephone and Telegraph - Accum Costs	24,527	Accum Costs	21,853	2,674	24,527
15 1H2.30	Cellular Phones and Beepers - Accum Costs	11,657	Accum Costs	10,386	1,271	11,657
15 1I	Appraisal	-	Accum Costs	-	-	-
15 1J	Corporation Business Taxes	-	Accum Costs	-	-	-
15 1K1.45	Other Taxes - Income - Expenses	-	Accum Costs	-	-	-
15 1K2	Other	-	Accum Costs	-	-	-
15 1K3.03	Resident Day User Fee	791,886	Nursing Home	791,886	-	791,886
16 1.10	Resident Travel and Entertainment	522	Accum Costs	465	57	522
16 2	Holiday Parties for Staff	9,180	Accum Costs	8,179	1,001	9,180
16 3	Gifts to Staff and Residents	5,589	Accum Costs	4,980	609	5,589
16 4.42	Employee Travel - Accum Costs	10,579	Accum Costs	9,426	1,153	10,579
16 5.10	Education Expense - SNF Only	27,489	Nursing Home	27,489	-	27,489
16 5.34	Education Expense - Accum Costs	500	Accum Costs	445	55	500
16 6.10	Automobile Expense - SNF Only	1,729	Nursing Home	1,729	-	1,729
16 6.25	Automobile Expense - Accum Costs	7,114	Accum Costs	6,338	776	7,114
16 7	Other	1,000	Accum Costs	891	109	1,000
16 M1.19	Advertising Help Wanted - Nursing Home	49,737	Nursing Home	49,737	-	49,737
16 M2.22	Advertising Telephone Directory	-	Accum Costs	-	-	-
16 M3.42	Advertising Other	14,994	Accum Costs	13,359	1,635	14,994
16 M4	Fund Raising	-	Accum Costs	-	-	-
16 M6.22	Barber and Beauty Supplies	444	Accum Costs	396	48	444
16 M7.42	Postage	6,628	Accum Costs	5,905	723	6,628
16 M8.34	Dues and Membership Fees to Professional Associations - Cap	3,113	Accum Costs	2,774	339	3,113
16 M8.33	Dues and Membership Fees to Professional Associations - Cap	-	Capacity	-	-	-
16 M8A	Dues to Chamber of Commerce	488	Capacity	407	81	488
16 M9.42	Subscriptions - Accum Costs	15,140	Accum Costs	13,490	1,650	15,140
16 M11.42	Services Provided by Contract - Accum Costs	296,054	Accum Costs	263,781	32,273	296,054
16 M12.02	Administrative Management Services - Patient days	-	Patient days	-	-	-
16 M13.10	Other - SNF Only	1,280	Nursing Home	1,280	-	1,280
16 M13.34	Other - Accum Costs	399,996	Accum Costs	356,392	43,604	399,996
18 2A1.03	Raw Food - Meals	446,901	Meals	401,488	45,413	446,901
18 2A2.03	Non-Food Supplies - Meals	62,054	Meals	55,748	6,306	62,054
18 2B.03	Purchased Services - Meals	1,107	Meals	995	112	1,107

LiveWell Alliance, Inc.						
ALLOCATION SECTION						
Cost Year 2021				TOTAL		
		INPUT		ALLOCATED AMOUNTS		
ACCOUNT		Total	ALLOCATION	Skilled Nursing	A/L	
NUMBER	ACCOUNT NAME	AMOUNT	BASIS	Facility	Unit	TOTAL
18 2D.03	Other - Meals	7,771	Meals	6,981	790	7,771
19 3A1.05	Bed Linens, etc...washed, ironed..	20,707	Laundry	20,707	-	20,707
19 3A2	Employee Items	-	Laundry	-	-	-
19 3A3	Personal clothing - residents washed	-	Laundry	-	-	-
19 3B.05	Purchased Services - Pounds of Laundry	198,418	Laundry	198,418	-	198,418
19 3C	Management Services	-	Laundry	-	-	-
20 4A1.33	In-House Care Supplies - Sqft	71,683	Sqft	60,585	11,098	71,683
20 4B.33	Purchased Services - Sqft	32,648	Sqft	27,593	5,055	32,648
20 5A.10	Purchased From - Pharmacy - SNF Only	51,386	Nursing Home	51,386	-	51,386
20 5A.22	Purchased From - Pharmacy - A/L Only	540	A/L	-	540	540
20 5B.10	Medicine Cabinet Drugs	34,301	Nursing Home	34,301	-	34,301
20 5C.10	Medical and Therapeutic Supplies	330,345	Nursing Home	330,345	-	330,345
20 5E1.10	Oxygen - Emergency Use	-	Patient days	-	-	-
20 5E2.10	Oxygen - Other - SNF Only	6,404	Nursing Home	6,404	-	6,404
20 5F.22	X-Rays and related radiological - SNF Only	(202)	Nursing Home	(202)	-	(202)
20 5I.10	Recreation - SNF Only	30,761	Nursing Home	30,761	-	30,761
20 5J.03	Other - SNF	21,956	Nursing Home	21,956	-	21,956
20 5J.22	Other - A/L	723	A/L	-	723	723
20 5J.33	Other - Accum Costs	283,950	Accum Costs	252,996	30,954	283,950
22 6A.02	Repairs and Maintenance - Sqft	14,426	Sqft	12,192	2,234	14,426
22 6A.10	Repairs and Maintenance - SNF Only	13,962	Nursing Home	13,962	-	13,962
22 6A.22	Repairs and Maintenance - A/L Only	125	A/L	-	125	125
22 6B.33	Heat - Sqft	46,798	Sqft	39,552	7,246	46,798
22 6C.33	Light & Power - Sqft	190,373	Sqft	160,898	29,475	190,373
22 6D.33	Water	30,555	Sqft	25,824	4,731	30,555
22 6E.33	Equipment Lease - Sqft	3,572	Sqft	3,019	553	3,572
22 6F.02	Other - Sqft	295,928	Sqft	250,111	45,817	295,928
22 6F.10	Other - Direct	10,765	Nursing Home	10,765	-	10,765
22 7A.10	Land Improvements - Sqft	10,886	Sqft	9,201	1,685	10,886
22 7B.10	Building & Building Improvements - SNF Only	319,425	Nursing Home	319,425	-	319,425
22 7B.22	Building & Building Improvements - Non Reimb	46,772	A/L	-	46,772	46,772
22 7D.10	Movable Equipment - Sqft	86,770	Sqft	73,336	13,434	86,770
22 7D.22	Movable Equipment - Non Reim	3,337	A/L	-	3,337	3,337
22 8A	Organization Expense	-		-	-	-
22 8B.33	Mortgage Expense - Sqft	55,339	Sqft	46,771	8,568	55,339

LiveWell Alliance, Inc.						
ALLOCATION SECTION						
Cost Year 2021				TOTAL		
		INPUT		ALLOCATED AMOUNTS		
ACCOUNT		Total	ALLOCATION	Skilled Nursing	A/L	
NUMBER	ACCOUNT NAME	AMOUNT	BASIS	Facility	Unit	TOTAL
22 8C	Leasehold Improvements	-		-	-	-
22 9.33	Rental Payments Sqft	-	Sqft	-	-	-
22 10B	Real estate taxes paid by lessor - Sqft	83,568	Sqft	70,630	12,938	83,568
22 10C	Personal property taxes - Sqft	18,000	Sqft	15,213	2,787	18,000
26 12A1	First Mortgage	248,786	Nursing Home	248,786	-	248,786
26 12A2	Second Mortgage	-		-	-	-
26 12A3	Third Mortgage	-		-	-	-
26 12A4	Fourth Mortgage	-		-	-	-
26 12B1	Original Loan Amount	-		-	-	-
26 12B2	Loan Origination Date	-		-	-	-
26 12B3	Interest Rate %	-		-	-	-
26 12B4	Term	-		-	-	-
26 12B5	CHEFA Interest Expense	-		-	-	-
27 12C1	Automotive Equipment	-		-	-	-
27 12C2	Other	-		-	-	-
27 14A	Insurance on Property - Sqft	123,510	Sqft	104,387	19,123	123,510
27 414B	Insurance of Automobiles	3,824	Sqft	3,232	592	3,824
27 14C1	Umbrella	-		-	-	-
27 14C2	Fire and Extended Coverage	-		-	-	-
		-		-	-	-
		18,927,931		16,864,572	2,063,359	18,927,931

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 9/30/2021			Page 6	of 37
Name and Address of Lessor	Related * to Owners, Operators, Officers		Description of Items Leased	Date of Lease**	Term of Lease	Annual Amount of Lease	Amount Claimed
	Yes	No					
Quadient Leasing/Neofunds	<input type="radio"/>	<input checked="" type="radio"/>	Postage Machine	Monthly	Open Ended	1,785	1,785
Krystal Kleer	<input type="radio"/>	<input checked="" type="radio"/>	Water Cooler	Monthly	Open Ended	1,787	1,787
	<input type="radio"/>	<input checked="" type="radio"/>					
	<input type="radio"/>	<input checked="" type="radio"/>					
	<input type="radio"/>	<input checked="" type="radio"/>					
	<input type="radio"/>	<input checked="" type="radio"/>					
	<input type="radio"/>	<input checked="" type="radio"/>					
	<input type="radio"/>	<input checked="" type="radio"/>					
	<input type="radio"/>	<input checked="" type="radio"/>					
	<input type="radio"/>	<input checked="" type="radio"/>					
Is a Mileage Log Book Maintained for All Leased Vehicles ?						<input type="radio"/> Yes	<input checked="" type="radio"/> No
Total ***							3,572

* Refer to Page 4 for definition of related. If "Yes," transaction should be reported on Page 4 also.
 ** Attach copies of newly acquired leases.
 *** Amount should agree to Page 22, Line 6e.

LiveWell
Page 6 - Leases Breakout
FYE 9/30/2021

A.022

84.5174%

CCNH
ALLOCATED

<u>Name and Address of Lessor</u>	<u>Description</u>	<u>Date of Lease</u>	<u>Term</u>	<u>Total Expense</u>	<u>Amount</u>
Quadient Leasing/Neofunds	Postage Machine	Monthly	Open Ended	1,785	1,509
Krystal Kleer	Water Cooler	Monthly	Open Ended	1,787	1,510
				3,572	3,019

General Information and Questionnaire
Accounting Basis

Name of Facility LiveWell Alliance, Inc.	License No. 002-09-33	Report for Year Ended 9/30/2021	Page 7	of 37
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The records of this facility for the period covered by this report were maintained on the following basis:

- Accrual Cash Modified Cash

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

N/A

Independent Accounting Firm

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

Services Provided by This Firm (*describe fully*)

1 401K Audit, year-end audit, Medicaid and Medicare cost reports, tax Returns	\$ 52,990
2 Match calculations - Pension Audit	\$ 210
3 Business Tax Prep for Resilient Living (Disallowed on page 28)	\$ 170
4	\$
	Charge for Services Provided
	\$ 53,370

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 Seiger Gfeller Laurie, LLP	860-760-8400
4 Robinson & Cole, LLP	860-275-8200
5 See attachment page 7a	See attachment page 7a

Address (*No. & Street, City, State, Zip Code*)

- 1 10 Church Street, Hartford, CT 06083
- 2 90 State House Sq., Hartford, CT 06083
- 3 977 Farmington Ave. #200, West Hartford, CT 06107
- 4 280 Trumbull Street Hartford, CT 06103
- 5 See attachment page 7a

Services Provided by This Firm (*describe fully*)

1 Resident Issues	\$ 33,171
2 HR/ Personnel legal issues	\$ 3,179
3 Collections/Leins -Resident (Disallowed on Pg 28)	\$ 1,913
4 HR/ Personnel legal issues	\$ 268
5 See attachment page 7a	\$ 16,123
	Charge for Services Provided
	\$ 54,654

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

- Yes No Page 15, Line 1e

General Information and Questionnaire
Legal Firm Continued

Name of Facility	License No.	Report for Year Ended	Page	of
LiveWell Alliance, Inc.	002-09-33	9/30/2021	7a	37
Legal Services Information				
Name of Legal Firm or Independent Attorney		Telephone Number		
1 Martocchio & Oliveira		860-621-9700		
2 Murtha Cullina LLP		860-240-6000		
Address (<i>No. & Street, City, State, Zip Code</i>)				
1 191 Main Street Southington CT 06489				
2 185 Asylum Street, Hartford, CT 06103				
Services Provided by This Firm (<i>describe fully</i>)				
1 Building Legal inquiries		14,495		
2 Resident Issues		1,628		
			Charge for Services Provided	
			\$ 16,123	

LiveWell
Page 7 Attachment - Accounting Breakout
FYE 9/30/2021

A.022
 89.0989%

<u>Accounting Firm</u>	<u>Amount</u>	<u>Allowable</u>	<u>Disallowed</u>	ALLOCATED		
				<u>Amount</u>	<u>Allowable</u>	<u>Disallowed</u>
Marcum LLP	52,990	52,990	-	47,214	47,214	-
Pension Contracts	210	210	-	187	187	-
Tax Act	170	-	170	151	-	151
	<u>53,370</u>	<u>53,200</u>	<u>170</u>	<u>47,552</u>	<u>47,401</u>	<u>151</u>

Schedule of Resident Statistics

Name of Facility LiveWell Alliance, Inc.			License No. 002-09-33			Report for Year Ended 9/30/2021				Page 8	of 37	
	Total All Levels	Total CCNH Level	Total RHNS Level	Total Other	Period 10/1 Thru 6/30				Period 7/1 Thru 9/30			
					Total	CCNH	RHNS	Other	Total	CCNH	RHNS	Other
1. Certified Bed Capacity												
A. On last day of PREVIOUS report period	120	120			120	120						
B. On last day of THIS report period	120	120							120	120		
2. Number of Residents												
A. As of midnight of PREVIOUS report period	115	115			115	115						
B. As of midnight of THIS report period	115	115							115	115		
3. Total Number of Days Care Provided During Period												
A. Medicare	2,020	2,020			1,801	1,801			219	219		
B. Medicaid (Conn.)	22,622	22,622			16,518	16,518			6,104	6,104		
C. Medicaid (other states)												
D. Private Pay	14,618	14,618			10,549	10,549			4,069	4,069		
E. State SSI for RCH												
F. Other (Specify)												
G. Total Care Days During Period (3A thru F)	39,260	39,260			28,868	28,868			10,392	10,392		
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	276	276			230	230			46	46		
5. Total Resident Days (3G + 4A + 4B)	39,536	39,536			29,098	29,098			10,438	10,438		

Annual Report of Long-Term Care Facility

CSP-9 Rev. 9/2002

Schedule of Resident Statistics (Cont'd)

Name of Facility LiveWell Alliance, Inc.			License No. 002-09-33			Report for Year Ended 9/30/2021			Page 9		of 37		
4. Were there any changes in the certified bed capacity during the report year? <input type="radio"/> Yes <input checked="" type="radio"/> No													
If "YES", provide the following information:													
Date of Change	Place of Change			Change in Beds						Capacity After Change			Reason for Change
	CCNH	RHNS	Other	Lost			Gained			CCNH	RHNS	Other	
	(1)	(2)	(3)	(1)	(2)	(3)	(1)	(2)	(3)				
N/A													
5. If there was any change in certified bed capacity during the report year (as reported in item 4 above) provide the number of RESIDENT DAYS for 90 days following the change.													
Change in Resident Days									CCNH	RHNS	Other		
1st change													
2nd change													
3rd change													
4th change													
6. Number of Residents and Rates on September 30 of Cost Year													
Item	Medicare		Medicaid		Self-Pay			Other State Assisted					
	CCNH		CCNH	RHNS	CCNH	RHNS	Other	R.C.H.	ICF-MR				
No. of Residents	2		66		47								
Per Diem Rate													
a. One bed rm.	Various		315.79		615.00								
b. Two bed rms.													
c. Three or more bed rms.													
7. Total Number of Physical Therapy Treatments									TOTAL	CCNH	RHNS	Other	
A. Medicare - Part B									1,696	1,696			
B. Medicaid (Exclusive of Part B)													
1. Maintenance Treatments													
2. Restorative Treatments													
C. Other									658	658			
D. Total Physical Therapy Treatments									2,354	2,354			
8. Total Number of Speech Therapy Treatments													
A. Medicare - Part B									259	259			
B. Medicaid (Exclusive of Part B)													
1. Maintenance Treatments													
2. Restorative Treatments													
C. Other									54	54			
D. Total Speech Therapy Treatments									313	313			
9. Total Number of Occupational Therapy Treatments													
A. Medicare - Part B									2,596	2,596			
B. Medicaid (Exclusive of Part B)													
1. Maintenance Treatments													
2. Restorative Treatments													
C. Other									865	865			
D. Total Occupational Therapy Treatments									3,461	3,461			

Annual Report of Long-Term Care Facility

CSP-10 Rev. 9/2002

Report of Expenditures - Salaries & Wages

Name of Facility LiveWell Alliance, Inc.	License No. 002-09-33	Report for Year Ended 9/30/2021	Page 10	of 37		
Are time records maintained by all individuals receiving compensation? <input checked="" type="radio"/> Yes <input type="radio"/> No						
Total Cost and Hours						
Item	CCNH	Hours	RHNS	Hours	Other	Hours
A. Salaries and Wages*						
1. Operators/Owners (Complete also Sec. I of Schedule A1)						
2. Administrator(s) (Complete also Sec. III of Schedule A1)	157,885	2,520				
3. Assistant Administrator (Complete also Sec. IV of Schedule A1)						
4. Other Administrative Salaries (telephone operator, clerks, receptionists, etc.)	1,585,795	32,754			321,073	6,453
5. Dietary Service						
a. Head Dietitian						
b. Food Service Supervisor						
c. Dietary Workers	650,198	29,785			73,545	3,369
6. Housekeeping Service						
a. Head Housekeeper						
b. Other Housekeeping Workers	389,975	22,038			7,072	416
7. Repairs & Maintenance Services						
a. Engineer or Chief of Maintenance						
b. Other Maintenance Workers	229,666	6,745			8,632	416
8. Laundry Service						
a. Supervisor						
b. Other Laundry Workers	60,464	3,007				
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	159,974	4,384			67,600	260
b. RN						
1. Direct Care	1,406,549	33,213			89,881	529
2. Administrative**	77,497	1,690				
c. LPN						
1. Direct Care	762,735	22,771				
2. Administrative**						
d. Aides and Attendants	3,154,134	148,251			378,338	19,398
e. Physical Therapists	118,061	2,410				
f. Speech Therapists	37,065	610				
g. Occupational Therapists	312,226	8,425				
h. Recreation Workers	331,861	11,689				
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	128,636	3,947			392,012	10,017
n. Marketing						
o. Other (Specify) See Attached Schedule						
<i>A-13. Total Salary Expenditures</i>	9,562,721	334,239			1,338,153	40,858

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

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

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

Schedule of Other Salaries and Wages (Page 10)

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

Schedule of Other Fees (Page 13)

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

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

Name of Facility				License No.	Report for Year Ended				Page	of
LiveWell Alliance, Inc.				002-09-33	9/30/2021				11	37
Name	Salary Paid			Fringe Benefits and/or Other Payments (describe fully)	Full Description of Services Rendered	Total Hours Worked	Line Where Claimed on Page 10	Name and Address of All Other Employment**	Total Hours Worked	Compensation Received
	CCNH	RHNS	Other							
Section I - Operators/Owners										
Section II - Other related parties of Operators/Owners employed in and paid by facility (EXCEPT those who may be the Administrator or Assistant Administrators who are identified on Page 12).										

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

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

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

Name of Facility (as licensed)				License No.		Report for Year Ended			Page	of
LiveWell Alliance, Inc.				002-09-33		9/30/2021			12	37
Name	Salary Paid			Fringe Benefits and/or Other Payments (describe fully)	Full Description of Services Rendered	Total Hours Worked	Line Where Claimed on Page 10	Name and Address of All Other Employment**	Total Hours Worked	Compensation Received
	CCNH	RHNS	Other							
Section III - Administrators***										
Maley Hunt (10/1/20 - 9/30/21)	157,885			Standard Benefits	Administrator	2,520	A2			
Section IV - Assistant Administrators										

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

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

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

B. Report of Expenditures - Professional Fees

Name of Facility	License No.	Report for Year Ended	Page	of		
LiveWell Alliance, Inc.	002-09-33	9/30/2021	13	37		
Total Cost and Hours						
Item	CCNH	Hours	RHNS	Hours	Other	Hours
*B. Direct care consultants paid on a fee for service basis in lieu of salary (For all such services complete Schedule B1)						
1. Dietitian						
2. Dentist	14,118	No Hours				
3. Pharmacist						
4. Podiatrist						
5. Physical Therapy						
a. Resident Care	87,353	640				
b. Other						
6. Social Worker						
7. Recreation Worker						
8. Physicians						
a. Medical Director (entire facility)	8,536	64				
b. Utilization Review (Title 18 and 19 only) monthly meeting						
c. Resident Care**						
d. Administrative Services facility						
1. Infection Control Committee (Quarterly meetings)						
2. Pharmaceutical Committee (Quarterly meetings)						
3. Staff Development Committee (Once annually)						
e. Other (Specify) Medical Staff	23,598	98				
9. Speech Therapist						
a. Resident Care						
b. Other						
10. Occupational Therapist						
a. Resident Care						
b. Other						
11. Nurses and aides and attendants						
a. RN						
1. Direct Care						
2. Administrative***						
b. LPN						
1. Direct Care						
2. Administrative***						
c. Aides						
d. Other						
12. Other (Specify) See Attached Schedule						
B-13 Total Fees Paid in Lieu of Salaries	133,605	802				

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

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

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

Report of Expenditures

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

Name of Facility LiveWell Alliance, Inc.		License No. 002-09-33	Report for Year Ended 9/30/2021	Page 14	of 37
Name & Address of Individual	Full Explanation of Service	Related** to Owners, Operators, Officers		Explanation of Relationship	
		Yes	No		
Healthdrive Dental Group, 100 Crossing Boulevard, Suite 300 Framingham, MA 01702	Dentist	<input type="radio"/>	<input checked="" type="radio"/>	N/A	
Healthpro Heritage - Spectrum Acquisitions, LLC, PO Box 69268 Baltimore, MD 21264	Contract PT	<input type="radio"/>	<input checked="" type="radio"/>	N/A	
The Center for Geriatric and Family Psychiatry, Inc., 56 Nye Road Suite 102 Glastonbury, CT	Medical Director & Medical Staff	<input type="radio"/>	<input checked="" type="radio"/>	N/A	
		<input type="radio"/>	<input checked="" type="radio"/>		
		<input type="radio"/>	<input checked="" type="radio"/>		
		<input type="radio"/>	<input checked="" type="radio"/>		
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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	9/30/2021	15	37
Item	Total	CCNH	RHNS	Other
1. Administrative and General				
a. Employee Health & Welfare Benefits				
1. Workmen's Compensation	\$ 323,128	283,115		40,013
2. Disability Insurance	\$ 56,695	49,674		7,021
3. Unemployment Insurance	\$ 36,723	32,176		4,547
4. Social Security (F.I.C.A.)	\$ 778,102	681,749		96,353
5. Health Insurance	\$ 1,032,785	904,894		127,891
6. Life Insurance (employees only) (not-owners and not-operators)	\$ 12,631	11,067		1,564
7. Pensions (Non-Discriminatory) (not-owners and not-operators)	\$ 372,972	326,787		46,185
8. Uniform Allowance	\$ 2,158	1,891		267
9. Other (<i>Specify</i>) See Attached Schedule	\$ 50,140	43,931		6,209
b. Personal Retirement Plans, Pensions, and Profit Sharing Plans for Owners and Operators (Discriminatory)*	\$			
c. Bad Debts*	\$ 198,194	198,194		
d. Accounting and Auditing	\$ 53,370	47,552		5,818
e. Legal (<i>Services should be fully described on Page 7</i>)	\$ 54,654	54,654		
f. Insurance on Lives of Owners and Operators (<i>Specify</i>)*	\$			
g. Office Supplies	\$ 34,080	33,207		873
h. Telephone and Cellular Phones				
1. Telephone & Pagers	\$ 24,527	21,853		2,674
2. Cellular Phones	\$ 11,657	10,386		1,271
i. Appraisal (<i>Specify purpose and attach copy</i>)*	\$			
j. Corporation Business Taxes (<i>franchise tax</i>)	\$			
k. Other Taxes (<i>Not related to property - See Page 22</i>)				
1. Income*	\$			
2. Other (<i>Specify</i>) See Attached Schedule	\$			
3. Resident Day User Fee	\$ 791,886	791,886		
Subtotal	\$ 3,833,702	3,493,016		340,686

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

(Carry Subtotals forward to next page)

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

Schedule of Other Employee Benefits

Description	CCNH	RHNS	Other
	-		-
Employee Ancillary Benefits	\$ 124		\$ 17
Employee Physicals	13,427		1,898
Human Resource - Fees	13,878		1,962
Wellness Committee	16,502		2,332
Total	\$ 43,931	\$ -	\$ 6,209

Schedule of Other Taxes

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

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

Name of Facility	License No.	Report for Year Ended		Page	of
LiveWell Alliance, Inc.	002-09-33	9/30/2021		16	37
Item	Total	CCNH	RHNS	Other	
Subtotals Brought Forward:	3,833,702	3,493,016		340,686	
1. Travel and Entertainment					
1. Resident Travel and Entertainment	\$ 522	465		57	
2. Holiday Parties for Staff	\$ 9,180	8,179		1,001	
3. Gifts to Staff and Residents	\$ 5,589	4,980		609	
4. Employee Travel	\$ 10,579	9,426		1,153	
5. Education Expenses Related to Seminars and Conventions	\$ 27,989	27,934		55	
6. Automobile Expense (<i>not purchase or depreciation</i>)	\$ 8,843	8,067		776	
7. Other (<i>Specify</i>) See Attached Schedule	\$ 1,000	891		109	
m. Other Administrative and General Expenses					
1. Advertising Help Wanted (<i>all such expenses</i>)	\$ 49,737	49,737			
2. Advertising Telephone Directory (<i>all such expenses</i>)***	\$				
3. Advertising Other (<i>Specify</i>)*** See Attached Schedule	\$ 14,994	13,359		1,635	
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)***	\$ 444	396		48	
7. Postage	\$ 6,628	5,905		723	
* 8. Dues and Membership Fees to Professional Associations (<i>Specify</i>) See Attached Schedule	\$ 3,113	2,774		339	
8a. Dues to Chamber of Commerce & Other Non-Allowable Org.***	\$ 488	407		81	
9. Subscriptions	\$ 15,140	13,490		1,650	
10. Contributions*** See Attached Schedule	\$				
11. Services Provided by Contract (<i>Specify and Complete Schedule C-2, Page 21 for each firm or individual</i>)	\$ 296,054	263,781		32,273	
12. Administrative Management Services**	\$				
13. Other (<i>Specify</i>) See Attached Schedule	\$ 401,276	357,672		43,604	
C-14 Total Administrative & General Expenditures	\$ 4,685,278	4,260,479		424,799	

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

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

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

Schedule of Other Travel and Entertainment

Description	CCNH	RHNS	Other
	-		-
Travel - Meals (Disallowed)	\$ 891		\$ 109
Total Other Travel and Entertainment	\$ 891	\$ -	\$ 109

Schedule of Other Advertising

Description	CCNH	RHNS	Other
	-		-
Other Advertising (Disallowed)	\$ 13,359		\$ 1,635
Total Other Advertising	\$ 13,359	\$ -	\$ 1,635

Schedule of Dues

Description	CCNH	RHNS	Other
	-		-
Leadig Age	\$ 2,386		\$ 292
ALTCFM	76		9
CTAHCF	312		38
Total Dues	\$ 2,774	\$ -	\$ 339

Schedule of Contributions

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

Schedule of Other Administrative and General

Description	CCNH	RHNS	Other
	-		-
Nursing Admin Licenses (Disallowed)	\$ 1,280		\$ -
ADC Expenses (Disallowed)	2,138		261
Licenses & Fees	156		19
Flowers (Disallowed)	2,737		335
Professional Fees (Disallowed \$203,630 on CCNH)	261,448		31,988
Software / Computer Supplies	50,983		6,238
Training Supplies	812		99
Other Licenses	1,537		188
Donations (Disallowed)	89		11
Routine Bank Charges	2,417		295
Non-routine Bank Charges (Disallowed)	29,309		3,587
Fines & Penalties (Disallowed)	35		4
Supplies - Non Medical	4,731		579
Total Other Administrative and General	\$ 357,672	\$ -	\$ 43,604

Schedule C-1 - Management Services*

Name of Facility LiveWell Alliance, Inc.	License No. 002-09-33	Report for Year Ended 9/30/2021	Page of 17 37
Name & Address of Individual or Company Supplying Service	Cost of Management Service	Full Description of Mgmt. Service Provided	Indicate Where Costs are Included in Annual Report Page #/Line #
N/A			

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

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

Name of Facility LiveWell Alliance, Inc.		License No. 002-09-33	Report for Year Ended 9/30/2021	Page 18	of 37
Item		Total	CCNH	RHNS	Other
2. Dietary					
a. In-House Preparation & Service					
1.	Raw Food	\$ 446,901	401,488		45,413
2.	Non-Food Supplies	\$ 62,054	55,748		6,306
3.	Other (<i>Specify</i>) _____ Other Dietary Supplies	\$ 7,771	6,981		790
b. Purchased Services (<i>by contract other than through Management Services</i>) (<i>Complete Schedule C-2 att. Page 21</i>)		\$ 1,107	995		112
c. Other (<i>Specify</i>) _____		\$			
2D. Total Dietary Expenditures (2a + b + c + d)		\$ 517,833	465,212		52,621
2E. Dietary Questionnaire		Total	CCNH	RHNS	Other
F.	Resident Meals: Total no. of meals served per day:*				
G.	Is cost of employee meals included in 2D?	<input checked="" type="radio"/> Yes	<input type="radio"/> No		
H.	Did you receive revenue from employees?	<input type="radio"/> Yes	<input checked="" type="radio"/> No	If yes, specify amt.	
I. Where is the revenue received reported in the Cost Report? (Page/Line Item)					
J.	Is cost of meals provided to persons other than employees or residents (i.e., Board Members, Guests) included in 2D?	<input type="radio"/> Yes	<input checked="" type="radio"/> No	If yes, specify cost.	
K.	Is any revenue collected from these people?	<input type="radio"/> Yes	<input checked="" type="radio"/> No	If yes, specify amt.	
L. Where is the revenue received reported in the Cost Report? (Page/Line Item)					
M.	Is cost of food (other than meals, e.g., snacks at monthly staff meetings, board meetings) provided to employees included in 2D?	<input type="radio"/> Yes	<input checked="" type="radio"/> No	If yes, specify cost.	
N.	Is any revenue collected from employees?	<input type="radio"/> Yes	<input checked="" type="radio"/> No	If yes, specify amt.	
O. Where is the revenue received reported in the Cost Report? (Page/Line Item)					

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

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 9/30/2021		Page 19	of 37
Item		Total	CCNH	RHNS	Other	
3. Laundry						
a. In-House Processing*		Lbs.				
1. Bed linens, cubicle curtains, draperies, gowns and other resident care items washed, ironed, and/or processed.***		Amt. \$	20,707	20,707		
2. Employee items including uniforms, gowns, etc. washed, ironed and/or processed.***		Lbs.				
		Amt. \$				
3. Personal clothing of residents washed, ironed, and/or processed.***		Lbs.				
		Amt. \$				
4. Repair and/or purchase of linens.***		Lbs.				
		Amt. \$				
b. Purchased Services (<i>by contract other than through Management Services</i>) (<i>Complete Schedule C-2 att. Page 21</i>)		\$	198,418	198,418		
c. Other (<i>Specify</i>)		\$				
3D. Total Laundry Expenditures (3a + b + c)		\$	219,125	219,125		
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	9/30/2021		20	37
Item			Total	CCNH	RHNS	Other
4.	Housekeeping	Sq. Ft. Serviced by Personnel				
a.	In-House Care					
1.	Supplies - Cleaning (<i>Mops, pails, brooms, etc.</i>)	Amt. \$	71,683	60,585		11,098
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. \$	32,648	27,593		5,055
C.	Other (<i>Specify</i>)	\$				
4D.	Total Housekeeping Expenditures (4a + b + c)	\$	104,331	88,178		16,153
5.	Resident Care (Supplies)**					
a.	Prescription Drugs***					
1.	Own Pharmacy	\$				
2.	Purchased from Pharmacy	\$	51,926	51,386		540
b.	Medicine Cabinet Drugs	\$	34,301	34,301		
c.	Medical and Therapeutic Supplies	\$	330,345	330,345		
d.	Ambulance/Limousine***	\$				
e.	Oxygen					
1.	For Emergency Use	\$				
2.	Other***	\$	6,404	6,404		
f.	X-rays and Related Radiological Procedures***	\$	(202)	(202)		
g.	Dental (<i>Not dentists who should be included under salaries or fees</i>)	\$				
h.	Laboratory***	\$				
i.	Recreation	\$	30,761	30,761		
j.	Direct Management Services*	\$				
k.	Indirect Management Services*	\$				
l.	Other (Specify)**** See Attached Schedule	\$	306,629	274,952		31,677
5M.	Total Resident Care Expenditures (5a - 5j)	\$	760,164	727,947		32,217

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

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

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

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

Schedule of Other Resident Care

Description	CCNH	RHNS	Other
	-		-
Other Nursing Supplies	\$ 3,074		
Air Mattress Rental (Disallowed)	18,882		
Assisted Living Supplies			723
COVID 19 Supplies	243,518		29,794
Resident Lost Item Expense (Disallowed)	(2,065)		(252)
Community Svc Expense (Disallowed)	11,543		1,412
Total Other Resident Care	\$ 274,952	\$ -	\$ 31,677

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 9/30/2021	Page of 21 37					
Name of Individual or Company	Address	Related ** to Owners, Operators, Officers		Explanation of Relationship	Full Explanation of Service Provided*	Total Cost/Page Ref.***				
		Yes	No			CCNH	RHNS	Other	Pg	Line
Matrixcare (MDI-Achieve)		<input type="radio"/>	<input checked="" type="radio"/>	N/A	General Ledger Software / Billing	56,404		6,900	16	m11
Connecticut Computer Service		<input type="radio"/>	<input checked="" type="radio"/>	N/A	Computer and software maintenance	60,542		7,407	16	m11
H&H Linen		<input type="radio"/>	<input checked="" type="radio"/>	N/A	Laundry Services	198,418			19	3b
Security Services of Connecticut, Inc		<input type="radio"/>	<input checked="" type="radio"/>	N/A	Security	89,338		16,365	22	6f
D. Landino Landscaping		<input type="radio"/>	<input checked="" type="radio"/>	N/A	Landscaping	16,933		3,102	22	6f
Custom Exterior Landscaping		<input type="radio"/>	<input checked="" type="radio"/>	N/A	Landscaping	25,519		4,675	22	6f
one point Partners		<input type="radio"/>	<input checked="" type="radio"/>	N/A	Construction Consultants	195,596		23,931	16	m13
		<input type="radio"/>	<input checked="" type="radio"/>							
		<input type="radio"/>	<input checked="" type="radio"/>							
		<input type="radio"/>	<input checked="" type="radio"/>							
		<input type="radio"/>	<input checked="" type="radio"/>							
		<input type="radio"/>	<input checked="" type="radio"/>							
		<input type="radio"/>	<input checked="" type="radio"/>							
		<input type="radio"/>	<input checked="" type="radio"/>							

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

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

Name of Facility	License No.	Report for Year Ended			Page	of
LiveWell Alliance, Inc.	002-09-33	9/30/2021			22	37
Item	Total	CCNH	RHNS	Other		
6. Maintenance & Operation of Plant						
a. Repairs & Maintenance	\$ 28,513	26,154		2,359		
b. Heat	\$ 46,798	39,552		7,246		
c. Light & Power	\$ 190,373	160,898		29,475		
d. Water	\$ 30,555	25,824		4,731		
e. Equipment Lease (<i>Provide detail on page 6</i>)	\$ 3,572	3,019		553		
f. Other (<i>itemize</i>)	\$ 306,693	260,876		45,817		
See Attached Schedule						
6g. Total Maint. & Operating Expense (6a - 6f)	\$ 606,504	516,323		90,181		
7. Depreciation (<i>complete schedule page 23*</i>)						
a. Land Improvements	\$ 10,886	9,201		1,685		
b. Building & Building Improvements	\$ 366,197	319,425		46,772		
c. Non-Movable Equipment	\$					
d. Movable Equipment	\$ 90,107	73,336		16,771		
*7e. Total Depreciation Costs (7a + b + c + d)	\$ 467,190	401,962		65,228		
8. Amortization (<i>Complete att. Schedule Page 24*</i>)						
a. Organization Expense	\$					
b. Mortgage Expense	\$ 55,339	46,771		8,568		
c. Leasehold Improvements	\$					
d. Other (<i>Specify</i>)	\$					
*8e. Total Amortization Costs (8a + b + c + d)	\$ 55,339	46,771		8,568		
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	\$ 83,568	70,630		12,938		
c. Personal property taxes	\$ 18,000	15,213		2,787		
11. Total Property Expenses (7e + 8e + 9 + 10)	\$ 624,097	534,576		89,521		

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

Schedule of Other Repairs and Maintenance

Description	CCNH	RHNS	Other
	-		-
Grounds Landscaping	\$ 18,142		\$ 3,323
Farmington Ave R&M Expenses (Disallowed)	17,688		3,240
Small Equipment Purchase	194		36
Exterminator Service	4,420		810
Supplies - Plant & Maint.	30,051		5,505
Maintenance Inspections	26,554		4,864
Grounds Maintenance	407		74
Small Equipment Purchase - Plant & Maint.	513		94
Purchased Services - Groundskeeping	34,129		6,252
Purchased Services - Indoor Plants	5,105		935
Purchased Services - Snow Plowing	17,609		3,226
Purchased Services - Elevator Service	10,765		-
Purchased Services - Fire Protection	358		65
Purchased Services - Security	85,739		15,707
Equipment Rental - Storage Space	9,202		1,686
Total Other Repairs and Maintenance	\$ 260,876	\$ -	\$ 45,817

Depreciation Schedule

Name of Facility LiveWell Alliance, Inc.			License No. 002-09-33			Report for Year Ended 9/30/2021			Page 23	of 37			
Property Item			Historical Cost Exclusive of Land	Less Salvage Value	Cost to Be Depreciated	Accumulated Depreciation to Beginning of Year's Operations	Method of Computing Depreciation	Useful Life	Depreciation for This Year	Totals			
A. Land Improvements													
1. Acquired prior to this report period			864,264		864,264	836,108	S/L	Various	10,886				
2. Disposals (attach schedule)													
3. Acquired during this report period (attach schedule)													
A-4. Subtotal										10,886			
B. Building and Building Improvements													
1. Acquired prior to this report period			13,854,543		13,854,543	11,876,875	S/L	Various	361,446				
2. Disposals (attach schedule)													
3. Acquired during this report period (attach schedule)			47,512		47,512		S/L	Various	4,751				
B-4. Subtotal										366,197			
C. Non-Movable Equipment													
1. Acquired prior to this report period													
2. Disposals (attach schedule)													
3. Acquired during this report period (attach schedule)													
C-4. Subtotal													
		Is a mileage logbook maintained?		Date of Acquisition		Historical Cost Exclusive of Land	Less Salvage Value	Cost to Be Depreciated	Accumulated Depreciation to Beginning of Year's Operations	Method of Computing Depreciation	Useful Life	Depreciation for This Year	Totals
		Yes	No	Month	Year								
D. Movable Equipment													
1. Motor Vehicles (Specify name, model and year of each vehicle)													
a. Fully Depreciated Vehicle:		X		Var	Var	68,884		68,884	68,884	S/L	Various		
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	3,028,019		3,028,019	2,694,140	S/L	Various	67,535	
b. Disposals (attach schedule)													
c. Acquired during this report period (attach schedule)				Var	Var	76,716		76,716		S/L	Various	22,572	
D-3. Subtotal													90,107
E. Total Depreciation													467,190

Schedule of Land Improvements Acquired during this report period

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

*Ties to Page 23, Line A3

**Ties to Page 23, Line A2

Schedule of Building Improvements Acquired during this report period

Acquisition Date	Description of Item	Cost	Useful Life	Depreciation
Additions:				
See attached	See attached schedule	\$ 47,512	Var	\$ 4,751
Total additions for Building Improvement		\$ 47,512		\$ 4,751 *
Deletions:				
Total deletions for Building Improvement		\$ -		\$ - **

*Ties to Page 23, Line B3

**Ties to Page 23, Line B2

Schedule of Non-Movable Equipment Acquired during this report period

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

*Ties to Page 23, Line C3

**Ties to Page 23, Line C2

Schedule of Movable Equipment Acquired during this report period

Acquisition Date	Description of Item	Cost	Useful Life	Depreciation
Additions:				
See attached	See attached schedule	\$ 76,716	Var	\$ 22,572
Total additions for Movable Equipmen		\$ 76,716		\$ 22,572 *
Deletions:				
Total deletions for Movable Equipmen		\$ -		\$ - **

*Ties to Page 23, Line D2c

**Ties to Page 23, Line D2b

Schedule of Leasehold Improvements Acquired during this report period

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

*Ties to Page 24, Line C3

**Ties to Page 24, Line C2

<u>Description</u>	<u>Useful Life</u>	<u>Acquisition Date</u>	<u>Cost</u>	<u>Cost To Be Depreciated</u>	<u>Method</u>	<u>2020 Depreciation</u>	<u>2020 Accum Depreciation</u>	<u>2021 Depreciation</u>	<u>2021 Accum Depreciation</u>	<u>NBV</u>
Land Improvements										
Prior Period Acq. (Per 9/30/2017 Cost Report)	Various	Various	856,805	856,805	S/L	10,140	834,616	10,140	844,756	12,049
9/30/2019 Asset Additions										
Commercial Asphalt Maintenance	10	9/1/2019	7,459	7,459	S/L	746	1,492	746	2,238	5,221
Total Land Improvements			864,264	864,264		10,886	836,108	10,886	846,994	17,270

<u>Description</u>	<u>Useful Life</u>	<u>Acquisition Date</u>	<u>Cost</u>	<u>Cost To Be Depreciated</u>	<u>Method</u>	<u>2020 Depreciation</u>	<u>2020 Accum Depreciation</u>	<u>2021 Depreciation</u>	<u>2021 Accum Depreciation</u>	<u>NBV</u>
Building Improvements										
Prior Period Acq. (Per 9/30/2017 Cost Report)	Various	Various	13,950,180	13,856,893	S/L	322,009	11,834,693	333,881	12,168,574	1,688,319
9/30/2018 Asset Transfers										
Land/Farmington Ave Asset Transfer	30	10/1/2017	(382,287)	(289,000)		-	-	-	-	(289,000)
9/30/2018 Asset Additions										
RLPS Architects	30	6/1/2018	8,021	8,021	S/L	267	801	267	1,068	6,953
RLPS Architects	30	7/1/2018	4,468	4,468	S/L	149	447	149	596	3,872
Automatic Door Systems	10	10/1/2017	1,298	1,298	S/L	130	325	130	455	843
EMCOR Services	10	10/1/2017	831	831	S/L	83	208	83	291	540
Kinsley Power	10	11/1/2017	698	698	S/L	70	175	70	245	453
Bay State Elevator	10	12/1/2017	3,337	3,337	S/L	334	835	334	1,169	2,168
Rewire 2A	10	12/1/2017	516	516	S/L	52	129	52	181	335
Labeling of 8 Doors - Molding	10	12/1/2017	2,175	2,175	S/L	218	544	218	762	1,413
Reliable Refrigerators	10	1/1/2018	2,329	2,329	S/L	233	582	233	815	1,514
Innovative Building & Renovations	10	2/1/2018	5,970	5,970	S/L	597	1,493	597	2,090	3,881
Automatic Door Systems	10	3/1/2018	1,189	1,189	S/L	119	297	119	416	773
EMCOR Services	10	3/1/2018	600	600	S/L	60	150	60	210	390
Kinsley Power	10	3/1/2018	667	667	S/L	67	167	67	234	433
Reliable Refrigerators	10	3/1/2018	854	854	S/L	85	213	85	298	556
Reliable Refrigerators	10	4/1/2018	900	900	S/L	90	225	90	315	585
Reliable Refrigerators	10	4/1/2018	752	752	S/L	75	188	75	263	489
Wiremen	10	4/1/2018	1,212	1,212	S/L	121	303	121	424	788
Saucier Mechanical Services	10	6/1/2018	3,465	3,465	S/L	347	867	347	1,214	2,251
EMCOR Services	10	7/1/2018	700	700	S/L	70	175	70	245	455
James Brandanini	10	7/1/2018	625	625	S/L	63	157	63	220	405
Automated Building Services	10	8/1/2018	699	699	S/L	70	175	70	245	454
EMCOR Services	10	8/1/2018	1,821	1,821	S/L	182	455	182	637	1,184
Amex	10	8/1/2018	960	960	S/L	96	240	96	336	624
Innovative Building & Renovations	10	9/1/2018	20,774	20,774	S/L	2,077	5,193	2,077	7,270	13,504
Stanley Access Tech	10	9/1/2018	1,644	1,644	S/L	164	411	164	575	1,069
Tao Water Art Gallery	10	9/1/2018	5,800	5,800	S/L	580	1,450	580	2,030	3,770
A-Tech (Dietary)	10	9/1/2018	1,332	1,332	S/L	133	333	133	466	866
Arjo, Inc (Motor Gear Box)	10	9/1/2018	1,121	1,121	S/L	112	280	112	392	729
Emcor (HRU & Exhaust Fan Repair)	10	9/1/2018	3,166	3,166	S/L	317	792	317	1,109	2,057
MJ Daly LLC (Sprinkler Removed)	10	9/1/2018	1,031	1,031	S/L	103	258	103	361	670
Positano Plumbing	10	9/1/2018	851	851	S/L	85	170	85	255	596
Baystate Elevator	10	9/1/2018	793	793	S/L	79	158	79	237	556
9/30/2019 Asset Additions										
Richter & Cegan, Inc - Plans	30	3/31/2019	3,695	3,695	S/L	123	246	123	369	3,326
James Bradanini	10	10/1/2018	650	650	S/L	65	98	65	163	488
Superior Fence	10	12/18/2018	2,875	2,875	S/L	288	432	288	720	2,155
Emcore (HRU & Heating Repair)	10	1/19/2019	3,038	3,038	S/L	304	456	304	760	2,278
Superior Fence	10	3/19/2019	835	835	S/L	84	126	84	210	625
Emcore	10	3/19/2019	2,323	2,323	S/L	232	348	232	580	1,743

Automated Building Systems	10	3/19/2019	2,524	2,524	S/L	252	378	252	630	1,894
Innovative Building Renovations	10	4/19/2019	1,690	1,690	S/L	169	254	169	423	1,268
Superior Fence	10	4/19/2019	2,325	2,325	S/L	233	349	233	582	1,743
Raintech	10	4/19/2019	2,445	2,445	S/L	245	367	245	612	1,833
Emcore Services	10	4/19/2019	2,113	2,113	S/L	211	317	211	528	1,585
James Bradanini	10	5/19/2019	625	625	S/L	63	94	63	157	468
Emcore Services	10	5/19/2019	853	853	S/L	85	128	85	213	640
Innovative Building Renovations	10	6/19/2019	27,200	27,200	S/L	2,720	4,080	2,720	6,800	20,400
Proline -(Kitchen Repairs)	10	6/19/2019	1,627	1,627	S/L	163	244	163	407	1,219
Automated Building Systems	10	6/19/2019	675	675	S/L	68	102	68	170	505
Emcor Services	10	6/19/2019	611	611	S/L	61	92	61	153	458
Emcor Services	10	6/19/2019	2,612	2,612	S/L	261	392	261	653	1,959
Proline -(Kitchen Repairs)	10	6/19/2019	642	642	S/L	64	96	64	160	482
Proline -(Kitchen Repairs)- Freezer Doors	10	7/1/2019	5,741	5,741	S/L	574	861	574	1,435	4,306
Raintech - Door Repair	10	7/1/2019	1,528	1,528	S/L	153	229	153	382	1,146
Emcore	10	7/1/2019	1,968	1,968	S/L	197	295	197	492	1,476
Wiremen, Inc	10	8/19/2019	868	868	S/L	87	130	87	217	651
Innovative Building Renovations-Desk Stations & Med Saf	10	9/19/2019	4,780	4,780	S/L	478	717	478	1,195	3,585

9/30/2020 Asset Additions

New England Subsurface Imaging	30	9/16/2020	400	400	S/L	13	13	13	26	374
Emcore	10	10/19/2019	3,213	3,213	S/L	321	321	321	642	2,571
Emcore	10	10/19/2019	5,438	5,438	S/L	544	544	544	1,088	4,350
Emcore	10	10/19/2019	1,107	1,107	S/L	111	111	111	222	885
Wiremen, Inc	10	Oct-19	2,458	2,458	S/L	246	246	246	492	1,966
Emcore	10	11/19/2019	1,791	1,791	S/L	179	179	179	358	1,433
R&S Construction Services - Roof Repair	10	11/19/2019	3,746	3,746	S/L	375	375	375	750	2,996
James Brandini	10	11/19/2019	1,150	1,150	S/L	115	115	115	230	920
Stanley Access Tech - Door Repair	10	11/19/2019	922	922	S/L	92	92	92	184	738
Raintech -	10	11/19/2019	748	748	S/L	75	75	75	150	598
Emcore	10	11/19/2019	1,705	1,705	S/L	171	171	171	342	1,363
Wiremen, Inc	10	11/19/2019	1,939	1,939	S/L	194	194	194	388	1,551
Emcore	10	12/19/2019	2,861	2,861	S/L	286	286	286	572	2,289
Emcore - Hot Water Heater	10	1/14/2020	15,812	15,812	S/L	1,581	1,581	1,581	3,162	12,650
Emcore	10	1/20/2020	1,199	1,199	S/L	120	120	120	240	959
R&S Construction Services - Roof Repair	10	1/31/2020	24,992	24,992	S/L	2,499	2,499	2,499	4,998	19,994
Raintech - Door Repair and Frames	10	1/28/2020	6,909	6,909	S/L	691	691	691	1,382	5,527
Automated Building Systems	10	1/17/2020	1,745	1,745	S/L	175	175	175	350	1,395
Raintech	10	1/20/2020	572	572	S/L	57	57	57	114	458
Wiremen, Inc	10	1/21/2020	619	619	S/L	62	62	62	124	495
Emcore	10	1/30/2020	714	714	S/L	71	71	71	142	572
Kinsley Power Systems	10	2/20/2020	1,140	1,140	S/L	114	114	114	228	912
Wiremen, Inc	10	2/20/2020	3,150	3,150	S/L	315	315	315	630	2,520
Emcore	10	2/20/2020	5,441	5,441	S/L	544	544	544	1,088	4,353
James Brandini	10	3/20/2020	1,415	1,415	S/L	142	142	142	284	1,131
Innovative Building Renovations-Offices	10	3/20/2020	23,910	23,910	S/L	2,391	2,391	2,391	4,782	19,128
Superior Fence	10	5/20/2020	525	525	S/L	53	53	53	106	419
Emcore	10	7/20/2020	6,591	6,591	S/L	659	659	659	1,318	5,273
Emcore	10	7/20/2020	3,756	3,756	S/L	376	376	376	752	3,004
Positano Plumbing	10	7/20/2020	845	845	S/L	85	85	85	170	675
ARJO	10	7/20/2020	3,796	3,796	S/L	380	380	380	760	3,036
Superior Fence	10	9/20/2020	1,200	1,200	S/L	120	120	120	240	960

9/30/2021 Asset Additions

Wiremen, Inc	10	11/1/2020	1,299	1,299	S/L	-	-	130	130	1,169
Emcore	10	1/21/2021	3,213	3,213	S/L	-	-	321	321	2,892
Emcore	10	1/21/2021	2,964	2,964	S/L	-	-	296	296	2,668
Wiremen, Inc	10	2/21/2021	1,312	1,312	S/L	-	-	131	131	1,181
Kinsley Power Systems	10	2/21/2021	667	667	S/L	-	-	67	67	600
Automated Building Systems	10	3/21/2021	3,076	3,076	S/L	-	-	308	308	2,768

Emcore	10	4/21/2021	3,213	3,213	S/L	-	-	321	321	2,892
Kinsley Power Systems	10	4/21/2021	2,487	2,487	S/L	-	-	249	249	2,238
ARJO	10	4/21/2021	2,002	2,002	S/L	-	-	200	200	1,802
Emcore	10	5/11/2021	1,578	1,578	S/L	-	-	158	158	1,420
Emcore	10	5/27/2021	13,947	13,947	S/L	-	-	1,395	1,395	12,552
Emcore	10	7/21/2021	3,213	3,213	S/L	-	-	321	321	2,892
Stanley Door	10	7/21/2021	1,483	1,483	S/L	-	-	148	148	1,335
Gid Wildman & Son Painting LLC	10	8/21/2021	1,250	1,250	S/L	-	-	125	125	1,125
Gid Wildman & Son Painting LLC	10	8/21/2021	1,250	1,250	S/L	-	-	125	125	1,125
Emcore	10	8/21/2021	1,783	1,783	S/L	-	-	178	178	1,605
Gid Wildman & Son Painting LLC	10	9/21/2021	1,275	1,275	S/L	-	-	128	128	1,147
Gid Wildman & Son Painting LLC	10	9/21/2021	1,500	1,500	S/L	-	-	150	150	1,350

Total Building Improvements

13,902,055	13,902,055	349,574	11,876,875	366,197	12,243,072	1,658,983
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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>2020 Depreciation</u>	<u>2020 Accum Depreciation</u>	<u>2021 Depreciation</u>	<u>2021 Accum Depreciation</u>	<u>NBV</u>
Motor Vehicles										
Prior Period Acq. (Per 9/30/2017 Cost Report)	Various	Various	94,912	94,912	S/L	-	94,912	-	94,912	-
Total Motor Vehicles			94,912	94,912		-	94,912	-	94,912	-

<u>Description</u>	<u>Useful Life</u>	<u>Acquisition Date</u>	<u>Cost</u>	<u>Cost To Be Depreciated</u>	<u>Method</u>	<u>2020 Depreciation</u>	<u>2020 Accum Depreciation</u>	<u>2021 Depreciation</u>	<u>2021 Accum Depreciation</u>	<u>NBV</u>
Movable Equipment										
Prior Period Acq. (Per 9/30/2017 Cost Report)	Various	Various	2,615,398	2,615,398	S/L	10,468	2,508,804	(39,342)	2,469,462	145,936

9/30/2018 Asset Additions

Ice Machine Repair	5	11/1/2017	581	581	S/L	116	290	116	406	175
American Express	5	1/1/2018	3,157	3,157	S/L	631	1,578	631	2,209	948
American Express	5	12/1/2017	4,166	4,166	S/L	833	2,083	833	2,916	1,250
Sheets & Pillow Cases	5	2/1/2018	1,754	1,754	S/L	351	995	351	1,346	408
2 Beds	5	3/1/2018	4,684	4,684	S/L	937	2,342	937	3,279	1,405
Refrigerator	5	6/1/2018	1,199	1,199	S/L	240	600	240	840	359
Refrigerator	5	6/1/2018	1,439	1,439	S/L	288	720	288	1,008	431
Carpet Tiles	5	7/1/2018	913	913	S/L	183	457	183	640	273
Arjo, Inc.	5	8/1/2018	9,339	9,339	S/L	1,868	4,670	1,868	6,538	2,801
Decian	3	10/1/2017	1,495	1,495	S/L	498	1,245	498	1,743	(248)
Decian	3	10/1/2017	2,336	2,336	S/L	779	1,947	779	2,726	(390)
American Express	3	10/1/2017	1,469	1,469	S/L	490	1,225	490	1,715	(246)
Copier XC702	3	11/1/2017	6,061	6,061	S/L	2,020	5,050	2,020	7,070	(1,009)
Decian	3	12/1/2017	6,432	6,432	S/L	2,144	5,360	2,144	7,504	(1,072)
Copier XC702	3	12/1/2017	3,125	3,125	S/L	1,042	2,605	1,042	3,647	(522)
American Express - PC Mall	3	12/1/2017	952	952	S/L	317	793	317	1,110	(158)
Best Buy PC Accessories	3	12/1/2017	2,269	2,269	S/L	756	1,890	756	2,646	(377)
Microsoft Software	3	12/1/2017	101	101	S/L	34	85	34	119	(18)
Copier XC702	3	1/1/2018	3,361	3,361	S/L	1,120	2,800	1,120	3,920	(559)
2 Computer 1 Phone	3	1/1/2018	2,482	2,482	S/L	827	2,068	827	2,895	(413)
Copier XC702	3	2/1/2018	3,087	3,087	S/L	1,029	2,573	1,029	3,602	(515)
Copier XC702	3	3/1/2018	3,635	3,635	S/L	1,212	3,030	1,212	4,242	(607)
Copier XC702	3	4/1/2018	3,087	3,087	S/L	1,029	2,573	1,029	3,602	(515)
Laptops	3	4/1/2018	12,909	12,909	S/L	4,303	10,758	4,303	15,061	(2,152)
Microsoft Software	3	4/1/2018	1,236	1,236	S/L	412	1,030	412	1,442	(206)
Copier XC702	3	5/1/2018	3,361	3,361	S/L	1,120	2,800	1,120	3,920	(559)
Amex - PC Mall Computers	3	6/1/2018	1,469	1,469	S/L	490	1,225	490	1,715	(246)
Copier XC702	3	6/1/2018	3,361	3,361	S/L	1,120	2,800	1,120	3,920	(559)
Computer Equipment	3	6/1/2018	890	890	S/L	297	742	297	1,039	(149)
Computer Equipment	3	6/1/2018	4,040	4,040	S/L	1,347	3,367	1,347	4,714	(674)
Automated Building Systems	3	7/1/2018	500	500	S/L	167	417	167	584	(84)
Copier XC702	3	7/1/2018	4,420	4,420	S/L	1,473	3,683	1,473	5,156	(736)
Computers	3	7/1/2018	1,688	1,688	S/L	563	1,407	563	1,970	(282)

Copier XC702	3	8/1/2018	3,087	3,087	S/L	1,029	2,573	1,029	3,602	(515)
Service Software	3	8/1/2018	850	850	S/L	283	708	283	991	(141)
Computers	3	8/1/2018	905	905	S/L	302	755	302	1,057	(152)
Software	3	8/1/2018	1,299	1,299	S/L	433	1,083	433	1,516	(217)
Sharepoint Software & Licensing	3	8/1/2018	4,923	4,923	S/L	1,641	4,103	1,641	5,744	(821)
Decian	3	8/1/2018	808	808	S/L	269	673	269	942	(134)
Copier XC702	3	9/1/2018	3,087	3,087	S/L	1,029	2,573	1,029	3,602	(515)
Strategic Furniture	3	1/1/2018	16,480	16,480	S/L	5,493	13,733	5,493	19,226	(2,746)
Refrigerator	3	4/1/2018	1,168	1,168	S/L	389	973	389	1,362	(194)
Photo Equipment	3	9/1/2018	3,340	3,340	S/L	1,113	2,783	1,113	3,896	(556)
Martin Cabinet	5	9/1/2018	378	378	S/L	76	189	76	265	113

9/30/2019 Asset Additions

US Bank Equipment -	5	10/10/2018	3,087	3,087	S/L	617	1,132	617	1,749	1,339
Matrix Care - EMR Software	5	10/10/2018	9,717	9,717	S/L	1,943	3,563	1,943	5,506	4,212
Apple - Amex	5	10/10/2018	636	636	S/L	127	233	127	360	276
PCM- Amex - Laptop & Desktop mini	5	10/18/2018	1,882	1,882	S/L	376	690	376	1,066	816
US Bank Equipment	5	11/1/2018	3,167	3,167	S/L	633	1,161	633	1,794	1,373
PCM - HP EliteBook-Amex-T.Bowen	5	12/13/2018	2,123	2,123	S/L	425	779	425	1,204	920
PCM-Lenovo - Amex-Defrancesa,Rabinoff	5	12/13/2018	1,972	1,972	S/L	394	723	394	1,117	855
US Bank Equipment	5	12/13/2018	3,167	3,167	S/L	633	1,161	633	1,794	1,373
US Bank Equipment	5	1/1/2019	3,448	3,448	S/L	690	1,265	690	1,955	1,493
US Bank Equipment	5	2/1/2019	3,448	3,448	S/L	690	1,265	690	1,955	1,493
Matrix Care - EMR Software	5	2/19/2019	6,323	6,323	S/L	1,265	2,319	1,265	3,584	2,739
Automated Building Systems	5	3/19/2019	2,209	2,209	S/L	442	810	442	1,252	957
US Bank Equipment	5	4/19/2019	3,167	3,167	S/L	633	1,161	633	1,794	1,373
PCM- Amex Ian Laptop & Screen	5	4/19/2019	1,015	1,015	S/L	203	372	203	575	440
PCM- Shazia Laptop	5	4/19/2019	785	785	S/L	157	288	157	445	340
PCM- 2 Laptops	5	4/19/2019	1,711	1,711	S/L	342	627	342	969	742
US Bank Equipment	5	3/19/2019	3,448	3,448	S/L	690	1,265	690	1,955	1,493
Conn Computer Services - Laptops	5	5/19/2019	10,134	10,134	S/L	2,027	3,716	2,027	5,743	4,391
US Bank Equipment	5	6/19/2019	6,334	6,334	S/L	1,267	2,323	1,267	3,590	2,744
Conn Computer Services - Transition Services	5	6/19/2019	49,411	49,411	S/L	9,882	18,117	9,882	27,999	21,412
Laptop (American Express -PCM - Anya)	5	6/19/2019	985	985	S/L	197	361	197	558	427
Mercury Security	5	7/1/2019	3,572	3,572	S/L	714	1,309	714	2,023	1,549
Conn Computer Services - Transition Services	5	7/1/2019	21,968	21,968	S/L	4,394	8,055	4,394	12,449	9,519
US Bank Equipment	5	8/19/2019	7,125	7,125	S/L	1,425	2,613	1,425	4,038	3,088
Conn Computer Services - 3 Laptops	5	8/19/2019	5,342	5,342	S/L	1,068	1,958	1,068	3,026	2,316
Costco - 2 Apple MACS	5	9/19/2019	5,105	5,105	S/L	1,021	1,872	1,021	2,893	2,212
US Bank Equipment	5	9/19/2019	3,105	3,105	S/L	621	1,139	621	1,760	1,346
Treadmills	5	11/18/2018	1,800	1,800	S/L	360	540	360	900	900
Home Depot - Refridgerator - Amex - 1A	5	12/1/2018	1,519	1,519	S/L	304	456	304	760	759
Chairs - Costco -Michael S	5	2/19/2019	1,361	1,361	S/L	272	408	272	680	681
Joerns Healthcare	5	4/19/2019	2,411	2,411	S/L	482	723	482	1,205	1,206
Restaurant Equipment -Stove	5	4/19/2019	8,740	8,740	S/L	1,748	2,622	1,748	4,370	4,370
Joerns Healthcare- Kit Control Box & Assist	5	5/19/2019	610	610	S/L	122	183	122	305	305
Warehouse Store Fixture	5	6/19/2019	964	964	S/L	193	289	193	482	482
Joerns Healthcare - Bed Kit	5	7/1/2019	615	615	S/L	123	185	123	308	308
American Express - Television for ADC	5	8/19/2019	748	748	S/L	150	225	150	375	373

9/30/2020 Asset Additions

American Express - Christmas Trees	5	11/19/2019	1,800	1,800	S/L	180	180	360	540	1,260
Daniels Equipment Company - Washing Machine & Dryer	5	12/3/2019	2,599	2,599	S/L	260	260	520	780	1,819
Amex - HD Supply, Home Depot, Martin - Cabinet	5	12/28/2019	1,180	1,180	S/L	118	118	236	354	826
Arjo, Inc	5	12/1/2019	730	730	S/L	73	73	146	219	511
Amex - Overhead Door Repair, Martin Cabinets, Max Sou	5	1/28/2020	1,407	1,407	S/L	141	141	281	422	986
Amex - Furniture	5	2/20/2020	1,496	1,496	S/L	150	150	299	449	1,048
Amex - Supplies	5	2/20/2020	4,546	4,546	S/L	455	455	909	1,364	3,183
Costco - Supplies	5	3/20/2020	365	365	S/L	37	37	73	110	256
Warehouse Store Fixture Freezer	5	4/20/2020	4,607	4,607	S/L	461	461	921	1,382	3,226
Amex	5	4/20/2020	481	481	S/L	48	48	96	144	337

US Bank Equipment	3	10/19/2019	2,903	2,903	S/L	484	484	968	1,452	1,451
Conn Computer Services - Laptops	3	10/19/2019	9,300	9,300	S/L	1,550	1,550	3,100	4,650	4,650
US Bank Equipment	3	10/19/2019	2,824	2,824	S/L	471	471	941	1,412	1,413
Automated Building Systems	3	10/31/2019	1,153	1,153	S/L	192	192	384	576	577
Mercury Security - Cameras	3	10/19/2019	2,040	2,040	S/L	340	340	680	1,020	1,020
Conn Computer Services - Laptop Setup (30)	3	11/19/2019	4,950	4,950	S/L	825	825	1,650	2,475	2,475
US Bank Equipment	3	12/20/2019	2,903	2,903	S/L	484	484	968	1,452	1,451
Conn Computer Services - 2 Laptops	3	12/24/2019	4,512	4,512	S/L	752	752	1,504	2,256	2,256
US Bank Equipment	3	2/20/2020	2,903	2,903	S/L	484	484	968	1,452	1,451
US Bank Equipment	3	3/20/2020	2,903	2,903	S/L	484	484	968	1,452	1,451
Conn Computer Services - Laptop	3	3/20/2020	1,698	1,698	S/L	283	283	566	849	849
US Bank Equipment	3	4/30/2020	2,903	2,903	S/L	484	484	968	1,452	1,451
American Express	3	4/30/2020	1,268	1,268	S/L	212	212	423	635	634
US Bank Equipment	3	5/20/2020	2,903	2,903	S/L	484	484	968	1,452	1,451
Conn Computer Services	3	5/20/2020	3,480	3,480	S/L	580	580	1,160	1,740	1,740
Conn Computer Service	3	6/20/2020	4,812	4,812	S/L	802	802	1,604	2,406	2,406
US Bank Equipment	3	6/1/2020	2,903	2,903	S/L	484	484	968	1,452	1,451
US Bank Equipment	3	7/20/2020	3,971	3,971	S/L	662	662	1,324	1,986	1,985
Conn Computer Services	3	8/20/2020	2,338	2,338	S/L	390	390	779	1,169	1,170
US Bank Equipment	3	8/20/2020	2,903	2,903	S/L	484	484	968	1,452	1,451
US Bank Equipment	3	9/20/2020	5,640	5,640	S/L	940	940	1,880	2,820	2,820
Amex - Scrabble Board	3	12/13/2019	1,723	1,723	S/L	287	287	574	861	862

9/30/2021 Asset Additions

Arjo, Inc	5	11/21/2020	4,688	4,688	S/L	-	-	938	938	3,750
Arjo, Inc	5	11/21/2020	6,248	6,248	S/L	-	-	1,250	1,250	4,998
Nadeaus Auction Gallery	5	3/21/2021	1,250	1,250	S/L	-	-	250	250	1,000
Michael Smith - Chairs	5	6/1/2021	6,402	6,402	S/L	-	-	1,280	1,280	5,122
Furniture for Shazia Office - AMEX	5	6/21/2021	1,133	1,133	S/L	-	-	227	227	906
American Express - Refrigerator -1A	10	8/21/2021	1,593	1,593	S/L	-	-	159	159	1,434
Conn Computer Services	3	11/20/2020	2,338	2,338	S/L	-	-	779	779	1,559
Conn Computer Services	3	11/20/2020	2,336	2,336	S/L	-	-	779	779	1,557
Conn Computer Services	3	11/21/2020	1,168	1,168	S/L	-	-	389	389	779
US Bank Equipment	3	11/20/2020	3,661	3,661	S/L	-	-	1,220	1,220	2,441
US Bank Equipment	3	11/20/2020	3,329	3,329	S/L	-	-	1,110	1,110	2,219
US Bank Equipment	3	12/20/2020	3,365	3,365	S/L	-	-	1,122	1,122	2,243
Conn Computer Services	3	1/21/2021	2,300	2,300	S/L	-	-	767	767	1,533
Conn Computer Services	3	1/21/2021	1,147	1,147	S/L	-	-	382	382	765
US Bank Equipment	3	1/21/2021	3,669	3,669	S/L	-	-	1,223	1,223	2,446
US Bank Equipment	3	2/21/2021	3,338	3,338	S/L	-	-	1,113	1,113	2,225
Conn Computer Service	3	3/21/2021	2,618	2,618	S/L	-	-	873	873	1,745
US Bank Equipment	3	3/21/2021	3,975	3,975	S/L	-	-	1,325	1,325	2,650
US Bank Equipment	3	4/21/2021	3,347	3,347	S/L	-	-	1,116	1,116	2,231
US Bank Equipment	3	5/14/2021	3,661	3,661	S/L	-	-	1,220	1,220	2,441
US Bank Equipment	3	6/21/2021	3,347	3,347	S/L	-	-	1,116	1,116	2,231
US Bank Equipment	3	7/21/2021	4,865	4,865	S/L	-	-	1,622	1,622	3,243
US Bank Equipment	3	8/21/2021	3,469	3,469	S/L	-	-	1,156	1,156	2,313
US Bank Equipment	3	9/17/2021	3,469	3,469	S/L	-	-	1,156	1,156	2,313

Total Movable Equipment			3,104,735	3,104,735		103,268	2,694,140	90,107	2,784,247	410,595
Total			17,965,966	17,965,966		463,728	15,502,035	467,190	15,969,225	1,996,741
Per Trial Balance			19,114,233	19,114,233				467,190	17,471,865	1,642,368

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

(354,373) ***

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

Annual Report of Long-Term Care Facility

CSP-24 Rev. 10/2006

Amortization Schedule*

Name of Facility LiveWell Alliance, Inc.			License No. 002-09-33		Report for Year Ended 9/30/2021			Page 24	of 37
Item	Date of Acquisition		Length of Amortization	Cost to Be Amortized	Accumulated Amort. to Beginning of Year's Operations	Basis for Computing Amortization**	Rate %	Amortization for This Year	Totals
	Month	Year							
A. Organization Expense									
1.									
2.									
3.									
A-4. Subtotal									
B. Mortgage Expense									
1. Deferred Financing Fees	12	2015	20 Years	295,705	25,551	Life of Mortgage		8,760	
2. Capitalized Interest	10	1992	30 Years	1,397,365	1,298,420	Life of Mortgage		46,579	
3.									
B-4. Subtotal									55,339
C. Leasehold Improvements and Other									
1. Acquired prior to this report period									
2. Disposals (attach schedule)									
3. Acquired during this report period (attach schedule)									
C-4. Subtotal									
D. Total Amortization									55,339

* 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 9/30/2021	Page 25	of 37
11. Property Questionnaire				
Part A				
Is the property either owned by the Facility or leased from a Related Party?*		<input type="radio"/> Yes	<input checked="" type="radio"/> No	If "Yes," complete Part B. If "No," complete Part C.
*If any owner or operator of this facility is related by family, marriage, ownership, ability to control or business association to any person or organization from whom buildings are leased, then it is considered a related party transaction.				
Description		Total		
1. Date Land Purchased				
2. Date Structure Completed		10/26/92		
3. If NOT Original Owner, Date of Purchase				
4. Date of Initial Licensure				
5. Total Licensed Bed Capacity		120		
6. Square Footage		48,603		
7. Acquisition Cost				
a. Land		1,400,000		
b. Building		11,896,448		
Part B - Owner and Related Parties		1st Mortgage	2nd Mortgage	3rd Mortgage
1. Financing				
a. Type of Financing (e.g., fixed, variable)		Variable		
b. Date Mortgage Obtained		12/18/15		
c. Interest Rate for the Cost Year		2.47%		
d. Term of Mortgage (number of years)		10		
e. Amount of Principal Borrowed		12,480,000		
f. Principal balance outstanding as of 9/30/21		9,535,152		
Complete if Mortgage was Refinanced During Current Cost Year				
g. Type of Financing (e.g., fixed, variable)				
h. Date of Refinancing				
i. New Interest Rate				
j. Term of Mortgage (number of years)				
k. Amount of Principal Borrowed				
l. Principal Outstanding on Note Paid-Off				
Part C - Arms-Length Leases for Real Property Improvements Only				
Name and Address of Lessor	Property Leased	Date of Lease	Term of Lease	Annual Amount of Lease

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

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

Name of Facility		License No.	Report for Year Ended			Page	of
LiveWell Alliance, Inc.		002-09-33	9/30/2021			26	37
Item		Total	CCNH	RHNS	Other		
12. Interest							
A. Building, Land Improvement & Non-Movable Equipment							
1. First Mortgage		\$ 248786	248,786				
Name of Lender		Rate					
Address of Lender							
2. Second Mortgage		\$					
Name of Lender		Rate					
Address of Lender							
3. Third Mortgage		\$					
Name of Lender		Rate					
Address of Lender							
4. Fourth Mortgage		\$					
Name of Lender		Rate					
Address of Lender							
B. CHEFA Loan Information							
1. Original Loan Amount		\$					
2. Loan Origination Date							
3. Interest Rate %							
4. Term							
5. CHEFA Interest Expense							
12 B7. Total Building Interest Expense (A1 - A4 + B5)		\$ 248,786	248,786				

(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		9/30/2021		27	37
Item				Total	CCNH	RHNS	Other
Subtotals Brought Forward:				248,786	248,786		
12. C. Movable Equipment							
1. Automotive Equipment				\$			
A. Item		Rate	Amount				
Lender							
Address of Lender							
2. Other (Specify)				\$			
A. Item		Rate	Amount				
Lender							
Address of Lender							
B. Item		Rate	Amount				
Lender							
Address of Lender							
12. C. 3. Total Movable Equipment Interest Expense (C1 + 2)				\$			
12. D. Other Interest Expense (Specify)				\$			
13. Total All Interest Expense (12B7 + 12C3 + 12D)				\$ 248,786	248,786		
14. Insurance							
a. Insurance on Property (buildings only)				\$ 124,102	104,387		19,715
b. Insurance on Automobiles				\$ 3,232	3,232		
c. Insurance other than Property (as specified above)							
1. Umbrella (Blanket Coverage)				\$			
2. Fire and Extended Coverage				\$			
3. Other (Specify)				\$			
14d. Total Insurance Expenditures (14a + b + c)				\$ 127,334	107,619		19,715
15. Total All Expenditures (A-13 thru C-14)				\$ 18,927,931	16,864,571		2,063,360

D. Adjustments to Statement of Expenditures

Name of Facility LiveWell Alliance, Inc.				License No. 002-09-33	Report for Year Ended 9/30/2021	Page 28	of 37
Item No.	Page No.	Line No.	Item Description	Total Amount of Decrease	CCNH	RHNS	Other
Page 10 - Salaries and Wages							
1.			Outpatient Service Costs	\$			
2.			Salaries not related to Resident Care	\$			
3.			Occupational Therapy	\$			
4.			Other - See attached Schedule	\$ 6,666	6,666		
Page 13 - Professional Fees							
5.			Resident Care Physicians **	\$			
6.			Occupational Therapy	\$			
7.			Other - See attached Schedule	\$			
Pages 15 & 16 - Administrative and General							
8.			Discriminatory Benefits	\$			
9.	15	1c	Bad Debts	\$ 198,194	198,194		
10.	15	1d	Accounting	\$ 151	151		
10a.	15	1e	Legal	\$ 1,913	1,913		
11.			Telephone	\$			
12.	15	1h2	Cellular Telephone	\$ 8,946	8,946		
13.			Life insurance premiums on the life of Owners, Partners, Operators	\$			
14.			Gifts, flowers and coffee shops	\$			
15.			Education expenditures to colleges or universities for tuition and related costs for owners and employees	\$			
16.			Travel for purposes of attending conferences or seminars outside the continental U.S. Other out-of-state travel in excess of one representative	\$			
17.			Automobile Expense (e.g. personal use)	\$			
18.	16	m3	Unallowable Advertising *	\$ 13,359	13,359		
19.			Income Tax / Corporate Business Tax	\$			
20.			Fund Raising / Contributions	\$			
21.			Unallowable Management Fees	\$			
22.	16	m6	Barber and Beauty	\$ 396	396		
23.			Other - See attached Schedule	\$ 321,299	321,299		
Page 18 - Dietary Expenditures							
24.			Meals to employees, guests and others who are not residents	\$			
Page 19 - Laundry Expenditures							
25.			Laundry services to employees, guests and others who are not residents	\$			
Page 20 - Housekeeping Expenditures							
26.			Housekeeping services to employees, guests and others who are not residents	\$			
Subtotal (Items 1 - 26)				\$ 550,924	550,924		

* All except "Help Wanted".

(Carry Subtotal forward to next page)

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

Schedule of Other Salaries Adjustment

Page Ref	Line Ref	Description	CCNH	RHNS	Other
10	A12m	Community Service Wages	\$ 6,666		
Total Other Salaries Adjustment			\$ 6,666	\$ -	\$ -

Schedule of Fees Adjustments

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

Schedule of Other A&G Adjustments

Page Ref	Line Ref	Description	CCNH	RHNS	Other
16	L7	Travel - Meals	\$ 891		
16	M8a	Dues to Chamber of Commerce	407		
15	Var	Community Service Fringe Benefits (See Attached)	1,630		
16	Var	Community Service Expenses (See Attached)	75,760		
16	Var	729 Farmington Ave Expenses (See Attached)	3,393		
16	m13	Nursing Admin Licenses	1,280		
16	m13	ADC Expenses	2,138		
16	m13	Flowers	2,737		
16	m13	Professional Fees	203,630		
16	m13	Donations	89		
16	m13	Non-routine Bank Charges	29,309		
16	m13	Fines & Penalties	35		
Total Other A&G Adjustments			\$ 321,299	\$ -	\$ -

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

<u>Account Number</u>	<u>Account Name</u>	<u>Dollar Amount</u>	<u>Disallowance Reference</u>	
			<u>Page</u>	<u>Line SNF PORTION</u>
680500	Telephone	992	28	23 884
680510	Oil	6,197	29	39 5,238
680520	Electricity	1,628	29	39 1,376
680530	Water & Sewer	2,069	29	39 1,749
680531	Property Taxes	18,000	29	37 15,213
680540	ARCOC Trash Removal	-	29	39 -
680550	ARCOC Service Contracts	-	29	39 -
680551	Cable	389	29	34 347
680660	Building Repair & Maintenance	-	29	39 -
680681	Internet	2,969	28	23 2,509
680690	Grounds Landscaping	21,465	29	39 18,142
680730	ARCOC Repairs & Maintenance	-	29	39 -
680850	Depreciation Expense	20,928	29	39 17,688
680852	Professional Fees - 729 Farmington	-	28	23 -
680900	Supplies	-	28	23 -
	Total	74,637		63,146

Summary	3,393	28	23
	347	29	34
	15,213	29	37
	44,193	29	39
Total	63,146		

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

<u>Account Number</u>	<u>Account Name</u>	<u>Dollar Amount</u>	<u>Disallowance Reference</u>		<u>SNF PORTION</u>
			<u>Page</u>	<u>Line</u>	
650100	Wages - Community Services	141,918	28	4	-
650115	Wages - Comm Serv - Counseling	42,050	28	4	-
650120	Wages - Comm Serv - Therapy	172,933	28	4	-
650125	Wages - Comm Serv - Admin Support	41,777	28	4	6,666
Plus Fringes		97,479	28	23	1,630
650510	Advertisement - Already Disallowed	101			
650600	Supplies	2,813	28	23	2,813
650610	Computer Software	5,651	28	23	5,035
650810	Dues & Subscriptions	1,861	28	23	1,658
650820	Travel & Seminars	2,016	28	23	2,016
650830	Education	730	28	23	650
650840	Mileage Reimbursement	49	28	23	44
770460	Professional - ACL Consulting Fees: GP	71,319	28	23	63,544
	Total	580,697			
Summary		6,666	28	4	
		77,390	28	23	
Total		84,056			

LiveWell
Disallowance Schedule for Cell Phones
September 30, 2021

	<u>Amount</u>
Total Cell Phone Expense	\$ 10,386 TB Linked
Cell Phone Allowed Based on Bed Capacity	4
Monthly Allowable amount per Cell Phone	\$ 30
Months in Cost Report Year	<u>12</u>
Total Allowable Cost	<u>\$ 1,440</u>
Disallowed Cell Phone (Page 28, Line 12)	 <u><u>\$ 8,946</u></u>

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

Name of Facility			License No.	Report for Year Ended	Page	of	
LiveWell Alliance, Inc.			002-09-33	9/30/2021	29	37	
Item No.	Page No.	Line No.	Item Description	Total Amount of Decrease	CCNH	RHNS	Other
Subtotals Brought Forward				\$ 550,924	550,924		
Page 20 - Resident Care Supplies***							
27.	20	5a2	Prescription Drugs	\$ 51,386	51,386		
28.			Ambulance/Limousine	\$			
29.	20	5f	X-rays, etc	\$ (202)	(202)		
30.			Laboratory	\$			
31.			Medical Supplies	\$			
32.	20	5e2	Oxygen (non emergency)	\$ 6,404	6,404		
33.			Occupational Therapy	\$			
34.			Other - See Attached Schedule	\$ 33,316	33,316		
Page 22 - Maintenance and Property							
35.			Excess Movable Equipment Depreciation See Attached Schedule	\$			
36.			Depreciation on Unallowable Motor Vehicles	\$			
37.	22	10c	Unallowable Property and Real Estate Taxes	\$ 15,213	15,213		
38.			Rental of Building Space or Rooms	\$			
39.			Other - See Attached Schedule	\$ 91,311	91,311		
Page 27 - Insurance							
40.			Mortgage Insurance	\$			
41.			Property Insurance	\$			
Other - Miscellaneous							
42.			Other - Indirect	\$			
43.			Interest Income on Account Rec.	\$			
44.			Other - Miscellaneous Administrative	\$ 39,147	39,147		
45.			Management Fees Direct	\$			
46.			Management Fees Indirect	\$			
47.			Other - Direct	\$			
Not For Profit Providers Only							
48.			Building/Non Movable Eq. Depreciation Unallowable Building Interest - See Attached Schedule	\$			
49. Total Amount of Decrease (Items 1 - 48)				\$ 787,499	787,499		

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

Schedule of Other Ancillary Costs

Page Ref	Line Ref	Description	CCNH	RHNS	Other
20	5i	Cable Television Expense (See Attached)	\$ 4,956		
20	5L	Air Mattress Rental	18,882		
20	5L	Resident List Item Expense	(2,065)		
20	5L	Community Svc Expense	11,543		
Total Other Ancillary Costs			\$ 33,316	\$ -	\$ -

Schedule of Excess Movable Equipment Depreciation

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

Schedule of Other Property Adjustments

Page Ref	Line Ref	Description	CCNH	RHNS	Other
22	Var	729 Farmington Ave Expenses (See Attached)	\$ 44,193		
22	Various	729 Farmington Ave Expenses (See Attached)	347		
22	8b	Deferred Financing and Capitalized Interest	46,771		
Total Other Property Adjustments			\$ 91,311	\$ -	\$ -

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

Schedule of Other - Miscellaneous Administrative Adjustments

Page Ref	Line Ref	Description	CCNH	RHNS	Other
30	IV 8	Misc. Income (Disallowed)	39,147		
Total Other Adjustments			\$ 39,147	\$ -	\$ -

Schedule of Other - Direct Adjustments

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

Schedule of Unallowable Building Interest

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

LiveWell
Disallowance Schedule for Cable TV
9/30/2021

Total Cable TV Expense	<u>Amount</u> 8,556 TB Linked
------------------------	--

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

Disallowed Cable TV	<u><u>\$ 4,956</u></u>
----------------------------	------------------------

Allocation Between Levels of Care

	Percent	Amount
SNF	100%	\$ 4,956
Assisted Living	0%	\$ -

F. Statement of Revenue

Name of Facility	License No.	Report for Year Ended			Page	of
LiveWell Alliance, Inc.	002-09-33	9/30/2021			30	37
Item	Total	CCNH	RHNS	Other		
I. Resident Room, Board & Routine Care Revenue						
1. a. Medicaid Residents (<i>CT only</i>)	\$ 6,240,253	6,240,253				
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>)	\$ 736,646	736,646				
b. Medicare Room and Board Contractual Allowance **	\$					
4. a. Private-Pay Residents and Other	\$ 9,464,642	9,464,642				
b. Private-Pay Room and Board Contractual Allowance **	\$					
II. Other Resident Revenue						
1. a. Prescription Drugs - Medicare	\$ 4,735	4,735				
b. Prescription Drugs - Medicare Contractual Allowance **	\$					
c. Prescription Drugs - Non-Medicare	\$ 14,697	14,697				
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	\$ 150,714	150,714				
b. Physical Therapy - Medicare Contractual Allowance **	\$					
c. Physical Therapy - Non-Medicare	\$ (2,327)	(2,327)				
d. Physical Therapy - Non-Medicare Contractual Allowance **	\$					
4. a. Speech Therapy - Medicare	\$ 33,784	33,784				
b. Speech Therapy - Medicare Contractual Allowance **	\$					
c. Speech Therapy - Non-Medicare	\$ 6,803	6,803				
d. Speech Therapy - Non-Medicare Contractual Allowance **	\$					
5. a. Occupational Therapy - Medicare	\$ 233,016	233,016				
b. Occupational Therapy - Medicare Contractual Allowance **	\$					
c. Occupational Therapy - Non-Medicare	\$ 45,057	45,057				
d. Occupational Therapy - Non-Medicare Contractual Allowance **	\$					
6. a. Other (<i>Specify</i>) - Medicare	\$ (56,831)	(56,831)				
b. Other (<i>Specify</i>) - Non-Medicare	\$ (36,461)	(36,461)				
III. Total Resident Revenue (Section I. thru Section II.)	\$ 16,834,728	16,834,728				
IV. Other Revenue*						
1. Meals sold to guests, employees & others	\$					
2. Rental of rooms to non-residents	\$					
3. Telephone	\$					
4. Rental of Television and Cable Services	\$					
5. Interest Income (<i>Specify</i>)	\$					
6. Private Duty Nurses' Fees	\$					
7. Barber, Coffee, Beauty and Gift shops	\$					
8. Other (<i>Specify</i>)	\$ 6,970,996	5,210,227			1,760,769	
V. Total Other Revenue (1 thru 8)	\$ 6,970,996	5,210,227			1,760,769	
VI. Total All Revenue (III +V)	\$ 23,805,724	22,044,955			1,760,769	

* 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	Other
		-		-
30 II 6a	Medicare A - X-Ray	\$ (9,777)		
30 II 6a	Medicare A - Lab	(1,443)		
30 II 6a	Medicare B - Contractual Adjustment	(45,791)		
30 II 6a	SBA-2% Sequester/Co-Ins/Managed Care	180		
Total Other Resident Revenue - Medicare		\$ (56,831)	\$ -	\$ -

Schedule of Other Non-Medicare Resident Revenue

Related Exp

Page Ref	Description	CCNH	RHNS	Other
		-		-
30 II 6b	Medicaid - Contractual Adjustment	\$ 136		
30 II 6b	Managed Care - Lab	385		
30 II 6b	Managed Care B - Contractual Adjustment	(33,266)		
30 II 6b	2% Sequester (New)	(3,716)		
Total Other Resident Revenue		\$ (36,461)	\$ -	\$ -

Interest Income

Account

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

Schedule of Other Revenue

Page Ref	Description	CCNH	RHNS	Other
		-		-
30 IV 8	Barber/Beauty (Expense Already Disallowed)	\$ 2,217		\$ 271
30 IV 8	Charitable Donations (Expense Already Disallowed)	176,355		21,577
30 IV 8	Misc. Income (Wellness check, Mcare settlement and PY settlement - No disallowance necessary)	42,404		5,188
30 IV 8	Misc. Income (Disallowed)	39,147		4,789
30 IV 8	Interest & Dividend Income (No Associated Expense)	148,995		18,229
30 IV 8	AR Transfer/Suspense (No Associated Expense)	(527)		(64)
30 IV 8	Assisted Living R&B (No Expense Claimed for Reimbursement)			1,710,779
30 IV 8	Non Operating Revenue Change In FV Of Charitable (No Associated Expense)	105,610		
30 IV 8	Change In The Value Of Swap Liability (No Associated Expense)	242,362		
30 IV 8	Grant Income (No Associated Expense)	245,030		
30 IV 8	COVID-19 Income	3,414,773		
30 IV 8	Unrealized Gain/Loss On Investments (No Associated Expense)	691,414		
30 IV 8	Realized Gains/losses (No Associated Expense)	102,447		
Total Other Revenue		\$ 5,210,227	\$ -	\$ 1,760,769

G. Balance Sheet

Name of Facility	License No.	Report for Year Ended	Page	of
LiveWell Alliance, Inc.	002-09-33	9/30/2021	31	37
Account			Amount	
Assets				
A. Current Assets				
1. Cash (<i>on hand and in banks</i>)			\$	4,503,047
2. Resident Accounts Receivable (Less Allowance for Bad Debts)			\$	649,988
3. Other Accounts Receivable (Excluding Owners or Related Parties)			\$	
4. Inventories			\$	
5. Prepaid Expenses			\$	59,548
a. Prepaid Insurance	54,390			
b. Prepaid Legal Fees	158			
c. Prepaid Other Expenses	5,000			
d. See Schedule				
6. Interest Receivable			\$	
7. Medicare Final Settlement Receivable			\$	
8. Other Current Assets (<i>itemize</i>)			\$	6,033,339
Due from Employees	1,811			
Investments	6,031,528			
See Schedule				
A-9. Total Current Assets (Lines A1 thru 8)			\$	11,245,922
B. Fixed Assets				
1. Land			\$	1,645,529
2. Land Improvements	*Historical Cost	864,264	\$	17,270
	Accum. Depreciation	846,994		Net
3. Buildings	*Historical Cost	13,902,055	\$	1,658,983
	Accum. Depreciation	12,243,072		Net
4. Leasehold Improvements	*Historical Cost		\$	
	Accum. Depreciation			Net
5. Non-Movable Equipment	*Historical Cost		\$	
	Accum. Depreciation			Net
6. Movable Equipment	*Historical Cost	3,104,735	\$	320,488
	Accum. Depreciation	2,784,247		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>)			\$	2,703,163
F/s vs C/R NBV	(354,373)			
See Schedule	3,057,536			
B-10. Total Fixed Assets (Lines B1 thru 9)			\$	6,345,433

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

(Carry Total forward to next page)

Schedule of Prepaid Expenses Page 31 Line A5

Page Ref	Line Ref	Description	
Total Prepaid Expenses			\$ -

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

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

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

Page Ref	Line Ref	Description	
31	B9	Construction in Progress	\$ 3,057,536
Total Other Fixed Assets (Itemize)			\$ 3,057,536

Schedule of Other Assets Page 32 Line D7

Page Ref	Line Ref	Description	
Total Other Assets			\$ -

Schedule of Notes Payable (Itemize) Page 33 Line A2

Page Ref	Line Ref	Description	
Total Notes Payable			\$ -

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

Page Ref	Line Ref	Description	
33	A12	Resident Refunds	\$ (44,971)
33	A12	Resident Trust	70,455
33	A12	Credit Balance - Resident	173,036
33	A12	Deferred Revenue	673,666
Total Other Current Liabilities (Itemize)			\$ 872,186

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

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

G. Balance Sheet (cont'd)

Name of Facility LiveWell Alliance, Inc.	License No. 002-09-33	Report for Year Ended 9/30/2021	Page 32	of 37
Account			Amount	
Total Brought Forward:			\$	17,591,355
C. Leasehold or like property recorded for Equity Purposes.				
1. Land			\$	
2. Land Improvements				
	*Historical Cost	_____		
	Accum. Depreciation	_____	Net	\$
3. Buildings				
	*Historical Cost	_____		
	Accum. Depreciation	_____	Net	\$
4. Non-Movable Equipment				
	*Historical Cost	_____		
	Accum. Depreciation	_____	Net	\$
5. Movable Equipment				
	*Historical Cost	_____		
	Accum. Depreciation	_____	Net	\$
6. Motor Vehicles				
	*Historical Cost	_____		
	Accum. Depreciation	_____	Net	\$
7. Minor Equipment-Not Depreciable			\$	
C-8 Total Leasehold or Like Properties (C1 thru 7)			\$	
D. Investment and Other Assets				
1. Deferred Deposits			\$	
2. Escrow Deposits			\$	
3. Organization Expense				
	*Historical Cost	_____		
	Accum. Depreciation	_____	Net	\$
4. Goodwill (Purchased Only)			\$	
5. Investments Related to Resident Care (<i>itemize</i>)			\$	

6. Loans to Owners or Related Parties (<i>itemize</i>)			\$ 185,867	
Name and Address		Amount	Loan Date	
		185,867		
7. Other Assets (<i>itemize</i>)			\$ 713,682	
Charitable Remainder Trust			713,682	
See Schedule				
D-8. Total Investments and Other Assets (Lines D1 thru 7)			\$ 899,549	
D-9. Total All Assets (Lines A9 + B10 + C8 + D8)			\$ 18,490,904	

* 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	9/30/2021	33	37
Account				Amount	
Liabilities					
A. Current Liabilities					
1. Trade Accounts Payable				\$	333,188
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>)				\$	530,979
5. Accrued Payroll (<i>Owners and/or Stockholders only</i>)				\$	
6. Accrued Payroll Taxes Payable				\$	10,328
7. Medicare Final Settlement Payable				\$	
8. Medicare Current Financing Payable				\$	
9. Mortgage Payable (<i>Current Portion</i>)				\$	564,380
10. Interest Payable (<i>Exclusive of Owner and/or Related Parties</i>)				\$	
11. Accrued Income Taxes*				\$	
12. Other Current Liabilities (<i>itemize</i>)				\$	1,715,605
Deferred Income-Grants		100,238	Accrued Professional Fee	20,040	
Deferred Income - HHS - Stimulus		126,000	Employee Benefits	(956)	
Accrued Accounts Payable		3,962	Due to Medicaid	232,030	
Accrued Pension		362,105	See Schedule	872,186	
A-13. Total Current Liabilities (Lines A1 thru 12)				\$	3,154,480

* 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 9/30/2021	Page 34	of 37
Account				Amount	
Total Brought Forward:				3,154,480	
Liabilities (cont'd)					
B. Long-Term Liabilities					
1. Loans Payable-Equipment (<i>itemize</i>)					
\$					
Name of Lender		Purpose	Amount	Date Due	
2. Mortgages Payable					\$ 8,970,772
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>)					\$ 158,709
Finance, Discount, Issue Exp			(157,866)		
Accum. Amort. - Finance, Discount, Issue Exp			34,311		
Swap Liability			282,264		
See Schedule					
B-5. Total Long-Term Liabilities (Lines B1 thru 4)					\$ 9,129,481
C. Total All Liabilities (Lines A-13 + B-5)					\$ 12,283,961

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	9/30/2021	35	37
Account			Amount	
A. Reserves				
1. Reserve for value of leased land			\$	
2. Reserve for depreciation value of leased buildings and appurtenances to be amortized			\$	
3. Reserve for depreciation value of leased personal property (<i>Equity</i>)			\$	
4. Reserve for leasehold real properties on which fair rental value is based			\$	
5. Reserve for funds set aside as donor restricted			\$	
6. Total Reserves			\$	
B. Net Worth				
1. Owner's Capital			\$	
2. Capital Stock			\$	
3. Paid-in Surplus			\$	
4. Treasury Stock			\$	
5. Cumulated Earnings			\$	1,329,150
6. Gain or Loss for Period			\$	4,877,793
	10/1/2020	thru 9/30/2021		
7. Total Net Worth			\$	6,206,943
C. Total Reserves and Net Worth			\$	6,206,943
D. Total Liabilities, Reserves, and Net Worth			\$	18,490,904

H. Changes in Total Net Worth

Name of Facility	License No.	Report for Year Ended	Page	of
LiveWell Alliance, Inc.	002-09-33	9/30/2021	36	37
Account			Amount	
A. Balance at End of Prior Period as shown on Report of 09/30/2020			\$	1,329,151
B. Total Revenue <i>(From Statement of Revenue Page 30)</i>			\$	23,805,724
C. Total Expenditures <i>(From Statement of Expenditures Page 27)</i>			\$	18,927,931
D. Net Income or Deficit			\$	4,877,793
E. Balance			\$	6,206,944
F. Additions				
1. Additional Capital Contributed <i>(itemize)</i>				
2. Other <i>(itemize)</i>				
Rounding				(1)
F-3. Total Additions			\$	(1)
G. Deductions				
1. Drawings of Owners/Operators/Partners <i>(Specify)</i>			\$	
Name and Address <i>(No., City, State, Zip)</i>		Title	Amount	
2. Other Withdrawings <i>(Specify)</i>			\$	
Purpose		Amount		
3. Total Deductions			\$	
H. Balance at End of Period			\$	6,206,943
				09/30/21

I. Preparer's/Reviewer's Certification

Name of Facility LiveWell Alliance, Inc.	License No. 002-09-33	Report for Year Ended 9/30/2021	Page 37	of 37
<i>Check appropriate category</i>				
<input checked="" type="checkbox"/> Chronic and Convalescent Nursing Home only (CCNH)	<input type="checkbox"/> Rest Home with Nursing Supervision only (RHNS)	<input checked="" type="checkbox"/> Other		
Preparer/Reviewer Certification				
<p>I have prepared and reviewed this report and am familiar with the applicable regulations governing its preparation. I have read the most recent Federal and State issued field audit reports for the Facility and have inquired of appropriate personnel as to the possible inclusion in this report of expenses which are not reimbursable under the applicable regulations. All non-reimbursable expenses of which I am aware (except those expenses known to be automatically removed in the State rate computation system) as a result of reading reports, inquiry or other services performed by me are properly reported as such in this report on Pages 28 and 29 (adjustments to statement of expenditures). Further, the data contained in this report is in agreement with the books and records, as provided to me, by the Facility.</p>				
Signature of Preparer <i>Matthew S Bavolack</i>	Title Principal	Date Signed 02/14/2022		
Printed Name of Preparer Matthew S. Bavolack				
Address Address 555 Long Wharf Drive, New Haven, CT 06511		Phone Number 203-781-9600		
Contacted Person Regarding Additional Information Needed Regarding This Report Adrienne Sanders		Phone Number 860-628-3017		
Contact Email Address Asanders@livewell.org				

ACCOUNTANTS' CONSULTING REPORT

Management is responsible for the accompanying Annual Report of Long-Term Care Facility (the "Cost Report") for LiveWell Alliance, Inc. for the year ended 9/30/2021, 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 14, 2022

Annual Report of Long-Term Care Facility Cost Year 2021 Checklist

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

Facility Name LiveWell Alliance, Inc.

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

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

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

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

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

Yes No

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

Explanation: _____

Yes No

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

Explanation: _____

Yes No

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

Explanation: _____

Yes No

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

Explanation: _____

Yes No

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

Explanation: _____

Yes No

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

Explanation: _____

Yes No

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

Explanation: _____

Yes No

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

Explanation: _____

Yes No

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

Explanation: _____

Yes No

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

Explanation: _____

Yes No

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

Explanation: _____

Yes No

16. Have all assets been categorized between movable and fixed in accordance with the 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? *If detail is not provided, appropriate disallowances will be made.*

Explanation: _____

Yes No

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

Explanation: _____

Yes No

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

Explanation: _____

Client: **LiveWell**
 Engagement: **Medicaid - LiveWell**
 Period Ending: **9/30/2021**
 Trial Balance: **A.010 - TB**

Account	Description	ADJ 9/30/2021	JE Ref #	RJE	FINAL 9/30/2021
100100	Cash - Operating	4,399,500.00			4,399,500.00
100200	Cash - Petty	1,920.00			1,920.00
100900	Cash - Resident Trust	101,627.00			101,627.00
110400	A/R -Control (Credits)	173,036.00			173,036.00
110500	A/R - Pending T19 Reserve	(304,861.00)			(304,861.00)
111000	A/R - Private	674,428.00			674,428.00
112000	A/R - Medicaid	294,845.00			294,845.00
113000	A/R - Medicare Part A	27,681.00			27,681.00
114000	A/R - Medicare Part B	8,161.00			8,161.00
115000	A/R - Co-Insurance Part A	21,704.00			21,704.00
116000	A/R - Co-Insurance Part B	7,158.00			7,158.00
118000	A/R - Insurance	99,360.00			99,360.00
119000	A/R - Assisted Living	50,101.00			50,101.00
119800	A/R - Dementia Specialist	55,642.00			55,642.00
120000	A/R - Allowance For Bad Debt	(558,810.00)			(558,810.00)
131000	A/R - Employee Loans	4,640.00			4,640.00
133000	Due From Resilient Living, P.C.	185,867.00			185,867.00
139000	A/R - Other	96,903.00			96,903.00
139100	Due From Employees	1,811.00			1,811.00
152000	Prepaid - Insurance	54,390.00			54,390.00
153000	Prepaid - Legal Fees	158.00			158.00
155000	Prepaid - Other Expenses	5,000.00			5,000.00
160500	Land	1,645,529.00			1,645,529.00
160550	Land Improvements	864,264.00			864,264.00
161000	Building	9,831,298.00			9,831,298.00
161150	729 Farmington Avenue	222,436.00			222,436.00
161250	Building Improvements	2,861,749.00		(740,261.00)	2,121,488.00
			RJE - 3004	(740,261.00)	
161251	Building Improvements - ALSA	1,477,918.00			1,477,918.00
161300	Pre-Construction	2,317,275.00			2,317,275.00
161500	Automobile	94,912.00			94,912.00
162000	Furniture Fixture & Equipment	2,341,956.00			2,341,956.00
162250	Furniture Fixture & Equipment - ALSA	25,538.00			25,538.00
162500	Computer Hardware	104,770.00			104,770.00
163000	Computer Software & Hardware	632,288.00			632,288.00
163500	Capitalized Interest	1,397,365.00			1,397,365.00
165000	Accum. Dep. - Building	(8,631,763.00)			(8,631,763.00)
165050	Accum. Dep. - Land Improvements	(846,994.00)			(846,994.00)
165150	Accum. Depreciation - 729 Farmington Ave.	(173,205.00)			(173,205.00)
165250	Accum. Sep. - Building Improvements	(2,377,035.00)			(2,377,035.00)
165251	Accum. Dep. - Building Improvements - ALSA	(1,218,711.00)			(1,218,711.00)
165500	Accum. Dep. - Automobile	(94,912.00)			(94,912.00)
166000	Accum. Dep. - FF&E	(2,235,617.00)			(2,235,617.00)
166250	Accum. Dep. - FF&E - ALSA	(17,578.00)			(17,578.00)
167000	Accum. Dep. - Computer Software & Hardware	(531,051.00)			(531,051.00)
168000	Accum. Amort. - Capitalized Interest	(1,344,999.00)			(1,344,999.00)
181600	Deferred Income-Grants	(100,238.00)			(100,238.00)
181700	Deferred Income - HHS - Stimulus	(126,000.00)			(126,000.00)
182000	Finance, Discount, Issue Exp	157,866.00			157,866.00
182500	Accum. Amort. - Finance, Discount, Issue Exp	(34,311.00)			(34,311.00)
183000	Investments	6,031,528.00			6,031,528.00
187000	Charitable Remainder Unitrust	713,682.00			713,682.00
200100	Accounts Payable	(333,188.00)			(333,188.00)
200200	Accrued Accounts Payable	(3,962.00)			(3,962.00)
202000	Accrued Wages	(287,265.00)			(287,265.00)
202450	Accrued FICA Tax Payable	(10,328.00)			(10,328.00)
202500	Accrued Vac. Sick & Holiday	(243,714.00)			(243,714.00)
202550	Accrued Pension	(362,105.00)			(362,105.00)
202600	Accrued Professional Fees	(20,040.00)			(20,040.00)
203000	Employee Benefits	956.00			956.00

Account	Description	ADJ 9/30/2021	JE Ref #	RJE	FINAL 9/30/2021
204000	Due To Medicaid	(232,030.00)			(232,030.00)
215100	Resident Refunds	44,971.00			44,971.00
215300	Resident Trust	(70,455.00)			(70,455.00)
215400	Credit Balance-Resident	(173,036.00)			(173,036.00)
250001	Deferred Revenue	(673,666.00)			(673,666.00)
252000	Swap Liability	(282,264.00)			(282,264.00)
253000	Bonds Payable	(564,380.00)			(564,380.00)
253001	Mortgage Payable - Key Bank	(8,970,772.00)			(8,970,772.00)
303000	Net Assets - Unrestricted	7,152,988.00			7,152,988.00
303501	Net Assets - Temp Restricted	(753,147.00)			(753,147.00)
308000	Retained Earnings	(7,728,991.00)			(7,728,991.00)
400001	Non Operating Revenue Change In FV Of Charitable	(105,610.00)			(105,610.00)
400003	Change In The Value Of Swap Liability	(242,362.00)			(242,362.00)
400100	Room And Board - Medicare A	(855,209.00)			(855,209.00)
400400	Physical Therapy - Medicare A	(63,863.00)			(63,863.00)
400450	Occupational Therapy - Medicare A	(46,386.00)			(46,386.00)
400700	Medicare A - X-Ray	9,777.00			9,777.00
400850	Medicare A - Lab	1,443.00			1,443.00
400900	Medicare A - Contractual Adjustment	118,563.00			118,563.00
410100	Room And Board - Private	(9,487,859.00)			(9,487,859.00)
410250	Pharmacy - Private	(784.00)			(784.00)
410260	Vaccines - Private	(61.00)			(61.00)
410400	Physical Therapy - Private	1,911.00			1,911.00
410450	Occupational Therapy - Private	(14,637.00)			(14,637.00)
410500	Speech Therapy - Private	(9,437.00)			(9,437.00)
410900	Private - Contractual Adjustment	299,219.00			299,219.00
415100	Room And Board - Private Special Care	(3,680.00)			(3,680.00)
415450	Occupational Therapy - Private Special Care	(2,019.00)			(2,019.00)
430100	Room And Board - Medicaid	(13,628,781.00)		(791,886.00)	(14,420,667.00)
			RJE - 3007	(791,886.00)	
430111	R&B C/A - Medicaid	8,181,009.00			8,181,009.00
430400	Physical Therapy - Medicaid	(430.00)			(430.00)
430450	Occupational Therapy - Medicaid	2,596.00			2,596.00
430900	Medicaid - Contractual Adjustment	(136.00)			(136.00)
435100	Room And Board - Medicaid Special Care	(595.00)			(595.00)
450100	Room And Board - Managed Care	(383,233.00)			(383,233.00)
450250	Pharmacy - Managed Care	(12,151.00)			(12,151.00)
450260	Vaccines - Managed Care	63.00			63.00
450400	Physical Therapy - Managed Care	846.00			846.00
450450	Occupational Therapy - Managed Care	1,676.00			1,676.00
450500	Speech Therapy - Managed Care	950.00			950.00
450850	Managed Care - Lab	(385.00)			(385.00)
450900	Managed Care - Contractual Adjustment	107,454.00			107,454.00
460100	Room And Board - Insurance	(4,638.00)			(4,638.00)
460260	Vaccines - Insurance	(37.00)			(37.00)
460450	Occupational Therapy - Insurance	(2,012.00)			(2,012.00)
460500	Speech Therapy - Insurance	573.00			573.00
460900	Insurance - Contractual Adjustment	8,095.00			8,095.00
500260	Vaccines - Medicare B	(4,735.00)			(4,735.00)
500400	Physical Therapy - Medicare B	(81,819.00)			(81,819.00)
500450	Occupational Therapy - Medicare B	(186,630.00)			(186,630.00)
500500	Speech Therapy - Medicare B	(33,784.00)			(33,784.00)
500900	Medicare B - Contractual Adjustment	45,791.00			45,791.00
505260	Vaccines - Managed Care B	(1,727.00)			(1,727.00)
505400	Physical Therapy - Managed Care B	(5,032.00)			(5,032.00)
505450	Occupational Therapy - Managed Care B	(31,325.00)			(31,325.00)
505500	Speech Therapy - Managed Care B	1,111.00			1,111.00
505900	Managed Care B - Contractual Adjustment	33,266.00			33,266.00
506450	Occupational Therapy - Insurance B	204.00			204.00
550450	Managed Care Non Cert - OT	460.00			460.00
595100	Room And Board - Assisted Living	(1,702,230.00)			(1,702,230.00)
595900	Assisted Living - Contractual Adjustment	(8,549.00)			(8,549.00)
599010	Barber/Beauty	(2,488.00)			(2,488.00)
599070	Charitable Donations	(197,932.00)			(197,932.00)

Account	Description	ADJ 9/30/2021	JE Ref #	RJE	FINAL 9/30/2021
599080	Misc. Income	(91,528.00)			(91,528.00)
599081	Grant Income	(245,030.00)			(245,030.00)
599085	COVID Income	(3,414,773.00)			(3,414,773.00)
599090	SBA-2% Sequester/Co-Ins/Managed Care	(180.00)			(180.00)
599091	2% Sequester (New)	3,716.00			3,716.00
599100	Unrealized Gain/Loss On Investments	(691,414.00)			(691,414.00)
599101	Realized Gains/losses	(102,447.00)			(102,447.00)
599200	Interest & Dividend Income	(167,224.00)			(167,224.00)
599999	AR Transfer/Suspense	591.00			591.00
610110	Wages - Regular - Humanities	164,454.00			164,454.00
610650	Supplies - Humanities	5,711.00			5,711.00
610651	Supplies - OMA	584.00			584.00
610660	Entertainment	14,073.00			14,073.00
610810	Dues & Subscriptions	1,448.00			1,448.00
615100	Wages - Adult Day Center	167,407.00			167,407.00
615600	Supplies - Adult Day Center	32.00			32.00
615810	Dues & Subscriptions - Adult Day Center	772.00			772.00
615900	Entertainment Expense - Adult Day Center	1,120.00			1,120.00
615901	Outtrips & Events	522.00			522.00
620110	Wages - Regular - Social Services	121,970.00			121,970.00
620650	Supplies	458.00			458.00
620810	Dues & Subscriptions	276.00			276.00
620820	Travel & Seminars	500.00			500.00
620840	Mileage Reimbursement	300.00			300.00
630050	Wages - Supervisors - Nursing	603,072.00		(77,497.00)	525,575.00
			RJE - 3006	(77,497.00)	
630100	Wages - R.N.	681,291.00			681,291.00
630110	Wages - L.P.N.	762,735.00			762,735.00
630115	Wages - Medical Secretary/Admin	165,224.00			165,224.00
630120	Wages - Aides -Nursing	3,154,134.00			3,154,134.00
630135	Wages - Nursing -Co-Leads	199,683.00			199,683.00
630810	Dues & Subscriptions	650.00			650.00
640810	Dues & Subscriptions - ADC	(250.00)			(250.00)
640821	Van Lease	7,114.00			7,114.00
640900	Entertainment Expense - ADC	725.00			725.00
650100	Wages - Comm Serv - Navigation	141,918.00			141,918.00
650115	Wages - Comm Serv - Counseling	42,050.00			42,050.00
650120	Wages - Comm Serv - Therapy	172,933.00			172,933.00
650125	Wages - Comm Serv - Admin Support	41,777.00			41,777.00
650510	Advertisement	101.00			101.00
650600	Supplies	2,813.00			2,813.00
650610	Computer Software	5,651.00			5,651.00
650810	Dues & Subscriptions	1,861.00			1,861.00
650820	Travel & Seminars	2,016.00			2,016.00
650830	Education	730.00			730.00
650840	Mileage Reimbursement	49.00			49.00
660100	Wages - R.N.	89,881.00			89,881.00
660120	Wages - Aides - Asst. Living	378,338.00			378,338.00
660600	Supplies - Asst. Living	723.00			723.00
660730	Repairs & Maintenance - Asst. Living	125.00			125.00
660810	Dues & Subscriptions	995.00			995.00
670100	Wages - DON	123,558.00			123,558.00
670110	Wages - ADON	104,016.00			104,016.00
670600	Supplies (Non-Medical)	261.00			261.00
670601	Air Fluid Mattress-rental	18,882.00			18,882.00
670603	OXYGEN-FACILITY	6,404.00			6,404.00
670604	P.S. X-Ray-Rugs Med A	(202.00)			(202.00)
670719	COVID19 Supplies	273,312.00			273,312.00
670810	Dues And Subscriptions - Nursing Admin	105.00			105.00
670815	Licenses - Nursing Admin	1,280.00			1,280.00
670825	Medical Staff Fees	23,598.00			23,598.00
670826	Medical Director Fees	8,536.00			8,536.00
670901	Resident Supplies	(2,517.00)			(2,517.00)
680500	Telephone	992.00			992.00

Account	Description	ADJ 9/30/2021	JE Ref #	RJE	FINAL 9/30/2021
680510	Oil	6,197.00			6,197.00
680520	Electricity	1,628.00			1,628.00
680530	Water & Sewer	2,069.00			2,069.00
680531	Property Taxes	18,000.00			18,000.00
680551	Cable	389.00			389.00
680681	Internet	2,969.00			2,969.00
680690	Grounds Landscaping	21,465.00			21,465.00
680850	Depreciation Expense	20,928.00			20,928.00
690100	Wages -Food &Hospitality Directors	189,667.00			189,667.00
690110	Wages - Regular - F&H - Staff	343,430.00			343,430.00
690115	Wages - Food & Hospitality - Cooks	190,646.00			190,646.00
690660	Chemicals	672.00			672.00
690670	Supplies (Non-Food)	62,054.00			62,054.00
690680	Retreat Meals	1,241.00			1,241.00
690690	Raw Food	445,660.00			445,660.00
690720	Small Equipment Purchase	111.00			111.00
690730	Equipment Repair & Maintenance - Dietary	6,988.00			6,988.00
690810	Dues & Subscriptions	685.00			685.00
690811	Licenses & Fees - Dietary	175.00			175.00
690850	Purchased Services - Knife Sharpening	1,107.00			1,107.00
700110	Wages - Regular	60,464.00			60,464.00
700660	Chemicals	2,542.00			2,542.00
700670	Supplies	212.00			212.00
700690	Linen	18,165.00			18,165.00
700720	Small Equipment Purchase	230.00			230.00
700850	Purchased Services - Laundry	198,418.00			198,418.00
710110	Wages - Regular - Housekeeping	341,731.00			341,731.00
710115	Wages - Regular - Operations	55,316.00			55,316.00
710501	Medical Waste Removal	1,224.00			1,224.00
710502	Exterminator Service	5,230.00			5,230.00
710660	Chemicals	1,052.00			1,052.00
710670	Supplies - Housekeeping	70,631.00			70,631.00
720100	Wages - Supervisor	101,307.00			101,307.00
720110	Wages - Regular - Plant & Maint.	136,991.00			136,991.00
720510	Gas	39,573.00			39,573.00
720511	Fuel Oil	370.00			370.00
720520	Electricity	188,745.00			188,745.00
720530	Water & Sewer	28,486.00			28,486.00
720540	Trash Removal	31,424.00			31,424.00
720551	Cable TV	8,556.00			8,556.00
720660	Building Repair & Maintenance	14,426.00			14,426.00
720667	Vehicle Repair & Maintenance	3,732.00			3,732.00
720668	Vehicle Repair & Maintenance - Gas	1,481.00			1,481.00
720670	Supplies - Plant & Maint.	35,556.00			35,556.00
720671	Maintenance Inspections	31,418.00			31,418.00
720690	Grounds Maintenance	481.00			481.00
720720	Small Equipment Purchase - Plant & Maint.	607.00			607.00
720730	Repair & Maintenance	10,230.00			10,230.00
720810	Dues & Subscriptions	1,113.00			1,113.00
720851	Purchased Services - Groundskeeping	40,381.00			40,381.00
720852	Purchased Services - Indoor Plants	6,040.00			6,040.00
720853	Purchased Services - Snow Plowing	20,835.00			20,835.00
720854	Purchased Services - Elevator Service	10,765.00			10,765.00
720855	Purchased Services - Fire Protection	423.00			423.00
720856	Purchased Services - Security	101,446.00			101,446.00
730100	Wages - Senior Leadership	967,073.00		(809,188.00)	157,885.00
			RJE - 3005	(809,188.00)	
730110	Wages - Regular - G&A	0.00		809,188.00	809,188.00
			RJE - 3005	809,188.00	
730115	Wages - Human Resources	175,608.00			175,608.00
730120	Wages - Finance	211,206.00			211,206.00
730121	Wages - Administrative Support	151,625.00			151,625.00
730131	Wages - Communications & Marketing	150,998.00			150,998.00
730200	Payroll Taxes	778,102.00			778,102.00

Account	Description	ADJ 9/30/2021	JE Ref #	RJE	FINAL 9/30/2021
730250	Workers Compensation	323,128.00			323,128.00
730280	Unemployment	36,723.00			36,723.00
730301	Health Insurance	920,792.00			920,792.00
730302	Dental Insurance	64,698.00			64,698.00
730303	Life Insurance	12,631.00			12,631.00
730304	Vision Insurance	15,697.00			15,697.00
730305	Disability Insurance	56,695.00			56,695.00
730306	Employee Ancillary Benefits	141.00			141.00
730351	Ins - Flexible Spending	31,598.00			31,598.00
730352	Pension Expense	372,972.00			372,972.00
730353	Employee Physicals	15,325.00			15,325.00
730355	Flowers	3,072.00			3,072.00
730400	Uniform Expense - G&A	2,158.00			2,158.00
730430	Legal Fees	54,654.00			54,654.00
730440	Accounting & Auditing Fees	53,370.00			53,370.00
730450	Payroll Processing Fees	78,329.00			78,329.00
730460	Professional Fees	293,880.00		(444.00)	293,436.00
			RJE - 3003	(444.00)	
730470	Human Resources - Fees	15,840.00			15,840.00
730510	Advertising	3,823.00			3,823.00
730511	Development - Advertising	10,200.00			10,200.00
730512	Promotional	250.00		500.00	750.00
			RJE - 3002	500.00	
730513	Help Wanted Advertising - A&G	50,237.00		(500.00)	49,737.00
			RJE - 3002	(500.00)	
730520	Software Maintenance	74,335.00			74,335.00
730521	Computer Consultant	67,949.00			67,949.00
730522	Software/Computer Supplies	57,221.00			57,221.00
730532	Insurance - Liability	123,510.00			123,510.00
730533	Insurance - Automobile	3,824.00			3,824.00
730540	Bad Debt Expense	198,194.00			198,194.00
730551	Depreciation Exp. - Land Improvements	10,886.00			10,886.00
730552	Depreciation Exp. - Building	212,086.00			212,086.00
730553	Depreciation Exp. - Building Improvements	107,339.00			107,339.00
730554	Depreciation Exp. - Building Improvements - ALSA	46,772.00			46,772.00
730555	Depreciation Exp. - Equipment	24,051.00			24,051.00
730556	Depreciation Exp. - Equipment - ALSA	3,337.00			3,337.00
730557	Depreciation Exp. - Computers	62,719.00			62,719.00
730558	Amort. Exp. - Capitalized Interest	46,579.00			46,579.00
730559	Amort. Exp. - Financing Fees	8,760.00			8,760.00
730580	Taxes - General	83,568.00			83,568.00
730670	Office Supplies	20,147.00			20,147.00
730671	Copy Machine Supplies	315.00			315.00
730673	Forms & Printing	5,929.00			5,929.00
730680	Telephone & Fax	16,851.00			16,851.00
730681	Telephone - Internet Services	3,715.00			3,715.00
730682	Cellular Phone - Business	11,657.00			11,657.00
730701	Equipment Rental - Postage Machine	1,785.00			1,785.00
730703	Equipment Rental - Drinking Water	1,787.00			1,787.00
730704	Equipment Rental - Storage Space	10,888.00			10,888.00
730750	Motor Vehicle Registration	248.00			248.00
730760	Wellness Committee	18,834.00			18,834.00
730810	Dues & Subscriptions - G&A	9,299.00		(3,601.00)	5,698.00
			RJE - 3001	(3,601.00)	
730811	Books & Publications	2,887.00			2,887.00
730820	Seminars & Conferences	19,868.00			19,868.00
730821	Travel - Hotel & Lodging	3,878.00			3,878.00
730823	Travel - Transportation	(90.00)			(90.00)
730830	Education - G&A	4,875.00			4,875.00
730831	Supplies - Training	911.00			911.00
730840	Mileage Reimbursement - G&A	2,020.00			2,020.00
730851	Purchased Services - Shredding	4,122.00			4,122.00
730852	Purchased Services - Dentist	14,118.00			14,118.00

Account	Description	ADJ 9/30/2021	JE Ref #	RJE	FINAL 9/30/2021
730860	Postage	6,628.00			6,628.00
730870	Licenses	1,725.00			1,725.00
730900	Donations Made	100.00			100.00
730901	Employee Parties	8,974.00			8,974.00
730902	Office Meals	206.00			206.00
730904	Employee Gifts	5,589.00			5,589.00
730905	Resident Items - Damaged/Lost	200.00			200.00
730906	Memorial Wall Plaques	19.00			19.00
730907	Meals - Business Expense	1,000.00			1,000.00
730910	Service Charges - Bank	35,608.00			35,608.00
730915	Interest - Bonds	248,786.00			248,786.00
730920	Fines & Penalties	39.00			39.00
740511	Development Advertising- Marketing	120.00			120.00
770460	Professional - ACL Consulting Fees: GP	71,319.00			71,319.00
770600	Supplies -ACL Supplies	5,292.00			5,292.00
770820	Travel & Seminars - ACL Conference Registration	25.00			25.00
770840	Mileage Reimbursement - ACL Grant (DS)	4,397.00			4,397.00
770841	ACL Other-Trainer Time/Fees (Direct Svc)	12,955.00			12,955.00
780600	Supplies (Non-Medical) Dementia Friendly South	18.00			18.00
800100	Wages - Therapy	118,061.00			118,061.00
800950	Purchased Services - PT	87,353.00			87,353.00
810100	Wages - Occupational Therapist	312,226.00			312,226.00
810670	Supplies	1,349.00			1,349.00
810810	Dues & Subscriptions	870.00			870.00
820100	Wages - Speech Therapist	37,065.00			37,065.00
840100	Wages - Institute	243,019.00			243,019.00
850660	Drugs - Medicare	29,009.00			29,009.00
850661	Drugs - Medicaid	4,222.00			4,222.00
850662	Drugs - Managed Care	18,155.00			18,155.00
850690	Drugs - House Acct.	34,301.00			34,301.00
850691	Drugs - Assisted Living	540.00			540.00
860690	Non-Billable Medicare Distinct	330,345.00			330,345.00
870511	Oil	658.00			658.00
Marcum 101	Dues	0.00		3,113.00	3,113.00
			RJE - 3001	3,113.00	
Marcum 104	Chamber Dues	0.00		488.00	488.00
			RJE - 3001	488.00	
Marcum 108	Beauty Supplies	0.00		444.00	444.00
			RJE - 3003	444.00	
Marcum 109	User Fee Expense	0.00		791,886.00	791,886.00
			RJE - 3007	791,886.00	
Marcum 110	RN Admin Wages	0.00		77,497.00	77,497.00
			RJE - 3006	77,497.00	
Marcum 111	Construction in Progress	0.00		740,261.00	740,261.00
			RJE - 3004	705,354.00	
			RJE - 3004	34,907.00	
Total		0.00		0.00	0.00

Client: **LiveWell**
 Engagement: **Medicaid - LiveWell**
 Period Ending: **9/30/2021**
 Trial Balance: **A.010 - TB**
 Workpaper: **A.012 - TB Combined Detail LS**

Account	Description	ADJ 9/30/2021	JE Ref #	RJE 9/30/2021	FINAL 9/30/2021
Group : [10-A]	Salaries and Wages				
Subgroup : [2.34]	Administrator - Accum Costs				
730100	Wages - Senior Leadership	967,073.00		(809,188.00)	157,885.00
			RJE - 3005	(809,188.00)	
Subtotal [2.34]	Administrator - Accum Costs	<u>967,073.00</u>		<u>(809,188.00)</u>	<u>157,885.00</u>
Subgroup : [4.19]	Other Administrative Salaries - Accum Costs				
630115	Wages - Medical Secretary/Admin	165,224.00		0.00	165,224.00
730115	Wages - Human Resources	175,608.00		0.00	175,608.00
730120	Wages - Finance	211,206.00		0.00	211,206.00
730121	Wages - Administrative Support	151,625.00		0.00	151,625.00
Subtotal [4.19]	Other Administrative Salaries - Accum Costs	<u>703,663.00</u>		<u>0.00</u>	<u>703,663.00</u>
Subgroup : [4.43]	Other Administrative - Direct				
730110	Wages - Regular - G&A	0.00		809,188.00	809,188.00
			RJE - 3005	809,188.00	
730131	Wages - Communications & Marketing	150,998.00		0.00	150,998.00
840100	Wages - Institute	243,019.00		0.00	243,019.00
Subtotal [4.43]	Other Administrative - Direct	<u>394,017.00</u>		<u>809,188.00</u>	<u>1,203,205.00</u>
Subgroup : [5C.5]	Dietary Workers - Meals				
690100	Wages -Food &Hospitality Directors	189,667.00		0.00	189,667.00
690110	Wages - Regular - F&H - Staff	343,430.00		0.00	343,430.00
690115	Wages - Food & Hospitality - Cooks	190,646.00		0.00	190,646.00
Subtotal [5C.5]	Dietary Workers - Meals	<u>723,743.00</u>		<u>0.00</u>	<u>723,743.00</u>
Subgroup : [6B.2]	Other Housekeeping Workers - Hskp Hours				
710110	Wages - Regular - Housekeeping	341,731.00		0.00	341,731.00
710115	Wages - Regular - Operations	55,316.00		0.00	55,316.00
Subtotal [6B.2]	Other Housekeeping Workers - Hskp Hours	<u>397,047.00</u>		<u>0.00</u>	<u>397,047.00</u>
Subgroup : [7A..2]	Other Maintenance Workers - Maint Hours				
720100	Wages - Supervisor	101,307.00		0.00	101,307.00
720110	Wages - Regular - Plant & Maint.	136,991.00		0.00	136,991.00
Subtotal [7A..2]	Other Maintenance Workers - Maint Hours	<u>238,298.00</u>		<u>0.00</u>	<u>238,298.00</u>
Subgroup : [8B.5]	Other Laundry Workers - LBS of Laundry				
700110	Wages - Regular	60,464.00		0.00	60,464.00
Subtotal [8B.5]	Other Laundry Workers - LBS of Laundry	<u>60,464.00</u>		<u>0.00</u>	<u>60,464.00</u>
Subgroup : [12A.10]	Director of Nurses/Assistant Director - SNF Only				
670100	Wages - DON	123,558.00		0.00	123,558.00
670110	Wages - ADON	104,016.00		0.00	104,016.00
Subtotal [12A.10]	Director of Nurses/Assistant Director - SNF Only	<u>227,574.00</u>		<u>0.00</u>	<u>227,574.00</u>
Subgroup : [12B1.10]	RNs - Direct Care - Direct				
630050	Wages - Supervisors - Nursing	603,072.00		(77,497.00)	525,575.00
			RJE - 3006	(77,497.00)	
630100	Wages - R.N.	681,291.00		0.00	681,291.00
630135	Wages - Nursing -Co-Leads	199,683.00		0.00	199,683.00
660100	Wages - R.N.	89,881.00		0.00	89,881.00
Subtotal [12B1.10]	RNs - Direct Care - Direct	<u>1,573,927.00</u>		<u>(77,497.00)</u>	<u>1,496,430.00</u>
Subgroup : [12B2.10]	RNs - Administrative - Direct				
Marcum 110	RN Admin Wages	0.00		77,497.00	77,497.00
			RJE - 3006	77,497.00	
Subtotal [12B2.10]	RNs - Administrative - Direct	<u>0.00</u>		<u>77,497.00</u>	<u>77,497.00</u>
Subgroup : [12C1.10]	LPNs - Direct Care - Direct				
630110	Wages - L.P.N.	762,735.00		0.00	762,735.00
Subtotal [12C1.10]	LPNs - Direct Care - Direct	<u>762,735.00</u>		<u>0.00</u>	<u>762,735.00</u>
Subgroup : [12D.10]	Aides and Attendants - Direct				
630120	Wages - Aides -Nursing	3,154,134.00		0.00	3,154,134.00
Subtotal [12D.10]	Aides and Attendants - Direct	<u>3,154,134.00</u>		<u>0.00</u>	<u>3,154,134.00</u>
Subgroup : [12D.22]	Aides and Attendants - A/L				
660120	Wages - Aides - Asst. Living	378,338.00		0.00	378,338.00
Subtotal [12D.22]	Aides and Attendants - A/L	<u>378,338.00</u>		<u>0.00</u>	<u>378,338.00</u>

Subgroup : [12E]	Physical Therapists - SNF Only			
800100	Wages - Therapy	118,061.00	0.00	118,061.00
Subtotal [12E]	Physical Therapists - SNF Only	118,061.00	0.00	118,061.00
Subgroup : [12F]	Speech Therapists			
820100	Wages - Speech Therapist	37,065.00	0.00	37,065.00
Subtotal [12F]	Speech Therapists	37,065.00	0.00	37,065.00
Subgroup : [12G]	Occupational Therapists - SNF Only			
810100	Wages - Occupational Therapist	312,226.00	0.00	312,226.00
Subtotal [12G]	Occupational Therapists - SNF Only	312,226.00	0.00	312,226.00
Subgroup : [12H.10]	Recreation Workers - SNF Only			
610110	Wages - Regular - Humanities	164,454.00	0.00	164,454.00
615100	Wages - Adult Day Center	167,407.00	0.00	167,407.00
Subtotal [12H.10]	Recreation Workers - SNF Only	331,861.00	0.00	331,861.00
Subgroup : [12M.33]	Social Workers/Case Management - Direct			
620110	Wages - Regular - Social Services	121,970.00	0.00	121,970.00
650100	Wages - Comm Serv - Navigation	141,918.00	0.00	141,918.00
650115	Wages - Comm Serv - Counseling	42,050.00	0.00	42,050.00
650120	Wages - Comm Serv - Therapy	172,933.00	0.00	172,933.00
650125	Wages - Comm Serv - Admin Support	41,777.00	0.00	41,777.00
Subtotal [12M.33]	Social Workers/Case Management - Direct	520,648.00	0.00	520,648.00
Total [10-A]	Salaries and Wages	10,900,874.00	0.00	10,900,874.00
Group : [13-B]	Professional Fees			
Subgroup : [2.22]	Dentist - SNF Only			
730852	Purchased Services - Dentist	14,118.00	0.00	14,118.00
Subtotal [2.22]	Dentist - SNF Only	14,118.00	0.00	14,118.00
Subgroup : [5A.07]	PT - Resident Care - SNF Only			
800950	Purchased Services - PT	87,353.00	0.00	87,353.00
Subtotal [5A.07]	PT - Resident Care - SNF Only	87,353.00	0.00	87,353.00
Subgroup : [8A.10]	Medical Director - SNF Only			
670826	Medical Director Fees	8,536.00	0.00	8,536.00
Subtotal [8A.10]	Medical Director - SNF Only	8,536.00	0.00	8,536.00
Subgroup : [8E]	Other - SNF Only			
670825	Medical Staff Fees	23,598.00	0.00	23,598.00
Subtotal [8E]	Other - SNF Only	23,598.00	0.00	23,598.00
Total [13-B]	Professional Fees	133,605.00	0.00	133,605.00
Group : [15]	Expenditures Other than Salaries			
Subgroup : [1A1.15]	Workmen's Compensation - Salary %			
730250	Workers Compensation	323,128.00	0.00	323,128.00
Subtotal [1A1.15]	Workmen's Compensation - Salary %	323,128.00	0.00	323,128.00
Subgroup : [1A2.15]	Disability Insurance - Salary %			
730305	Disability Insurance	56,695.00	0.00	56,695.00
Subtotal [1A2.15]	Disability Insurance - Salary %	56,695.00	0.00	56,695.00
Subgroup : [1A3.15]	Unemployment Insurance - SNF Only			
730280	Unemployment	36,723.00	0.00	36,723.00
Subtotal [1A3.15]	Unemployment Insurance - SNF Only	36,723.00	0.00	36,723.00
Subgroup : [1A4.15]	Social Security (FICA) - Salary %			
730200	Payroll Taxes	778,102.00	0.00	778,102.00
Subtotal [1A4.15]	Social Security (FICA) - Salary %	778,102.00	0.00	778,102.00
Subgroup : [1A5.15]	Health Insurance - Salary %			
730301	Health Insurance	920,792.00	0.00	920,792.00
730302	Dental Insurance	64,698.00	0.00	64,698.00
730304	Vision Insurance	15,697.00	0.00	15,697.00
730351	Ins - Flexible Spending	31,598.00	0.00	31,598.00
Subtotal [1A5.15]	Health Insurance - Salary %	1,032,785.00	0.00	1,032,785.00
Subgroup : [1A6.15]	Life Insurance - Salary %			
730303	Life Insurance	12,631.00	0.00	12,631.00
Subtotal [1A6.15]	Life Insurance - Salary %	12,631.00	0.00	12,631.00
Subgroup : [1A7.15]	Pensions - Salary %			

730352	Pension Expense	372,972.00	0.00	372,972.00
Subtotal [1A7.15]	Pensions - Salary %	372,972.00	0.00	372,972.00
Subgroup : [1A8.15] Uniform Allowance - Salary %				
730400	Uniform Expense - G&A	2,158.00	0.00	2,158.00
Subtotal [1A8.15]	Uniform Allowance - Salary %	2,158.00	0.00	2,158.00
Subgroup : [1A9.15] Other - Salary %				
730306	Employee Ancillary Benefits	141.00	0.00	141.00
730353	Employee Physicals	15,325.00	0.00	15,325.00
730470	Human Resources - Fees	15,840.00	0.00	15,840.00
730760	Wellness Committee	18,834.00	0.00	18,834.00
Subtotal [1A9.15]	Other - Salary %	50,140.00	0.00	50,140.00
Subgroup : [1C.42] Bad Debts - SNF Only				
730540	Bad Debt Expense	198,194.00	0.00	198,194.00
Subtotal [1C.42]	Bad Debts - SNF Only	198,194.00	0.00	198,194.00
Subgroup : [1D.42] Accounting and Auditing - Accum Costs				
730440	Accounting & Auditing Fees	53,370.00	0.00	53,370.00
Subtotal [1D.42]	Accounting and Auditing - Accum Costs	53,370.00	0.00	53,370.00
Subgroup : [1E.42] Legal - Accum Costs				
730430	Legal Fees	54,654.00	0.00	54,654.00
Subtotal [1E.42]	Legal - Accum Costs	54,654.00	0.00	54,654.00
Subgroup : [1G.10] Office Supplies - SNF Only				
730670	Office Supplies	20,147.00	0.00	20,147.00
730673	Forms & Printing	5,929.00	0.00	5,929.00
Subtotal [1G.10]	Office Supplies - SNF Only	26,076.00	0.00	26,076.00
Subgroup : [1G.42] Office Supplies - Accum Costs				
620650	Supplies	458.00	0.00	458.00
650610	Computer Software	5,651.00	0.00	5,651.00
700670	Supplies	212.00	0.00	212.00
730671	Copy Machine Supplies	315.00	0.00	315.00
730906	Memorial Wall Plaques	19.00	0.00	19.00
810670	Supplies	1,349.00	0.00	1,349.00
Subtotal [1G.42]	Office Supplies - Accum Costs	8,004.00	0.00	8,004.00
Subgroup : [1H1.42] Telephone and Telegraph - Accum Costs				
680500	Telephone	992.00	0.00	992.00
680681	Internet	2,969.00	0.00	2,969.00
730680	Telephone & Fax	16,851.00	0.00	16,851.00
730681	Telephone - Internet Services	3,715.00	0.00	3,715.00
Subtotal [1H1.42]	Telephone and Telegraph - Accum Costs	24,527.00	0.00	24,527.00
Subgroup : [1H2.30] Cellular Phones and Beepers - Accum Costs				
730682	Cellular Phone - Business	11,657.00	0.00	11,657.00
Subtotal [1H2.30]	Cellular Phones and Beepers - Accum Costs	11,657.00	0.00	11,657.00
Subgroup : [1K3.03] Resident Day User Fee - SNF Only				
Marcum 109	User Fee Expense	0.00	791,886.00	791,886.00
			RJE - 3007	791,886.00
Subtotal [1K3.03]	Resident Day User Fee - SNF Only	0.00	791,886.00	791,886.00
Total [15]	Expenditures Other than Salaries	3,041,816.00	791,886.00	3,833,702.00
Group : [16] Expenditures Other than Salaries (cont'd) - Admin. and General				
Subgroup : [1.10] Resident Travel and Entertainment - Accum Costs				
615901	Outtrips & Events	522.00	0.00	522.00
Subtotal [1.10]	Resident Travel and Entertainment - Accum Costs	522.00	0.00	522.00
Subgroup : [2] Holiday Parties for Staff - Accum Costs				
730901	Employee Parties	8,974.00	0.00	8,974.00
730902	Office Meals	206.00	0.00	206.00
Subtotal [2]	Holiday Parties for Staff - Accum Costs	9,180.00	0.00	9,180.00
Subgroup : [3] Gifts to Staff and Residents - Accum Costs				
730904	Employee Gifts	5,589.00	0.00	5,589.00
Subtotal [3]	Gifts to Staff and Residents - Accum Costs	5,589.00	0.00	5,589.00
Subgroup : [4.42] Employee Travel - Accum Costs				
620840	Mileage Reimbursement	300.00	0.00	300.00
650840	Mileage Reimbursement	49.00	0.00	49.00
730821	Travel - Hotel & Lodging	3,878.00	0.00	3,878.00
730823	Travel - Transportation	(90.00)	0.00	(90.00)

730840	Mileage Reimbursement - G&A	2,020.00	0.00	2,020.00
770820	Travel & Seminars - ACL Conference Registration	25.00	0.00	25.00
770840	Mileage Reimbursement - ACL Grant (DS)	4,397.00	0.00	4,397.00
Subtotal [4.42]	Employee Travel - Accum Costs	10,579.00	0.00	10,579.00
Subgroup : [5.10] Education Expense - SNF Only				
650820	Travel & Seminars	2,016.00	0.00	2,016.00
650830	Education	730.00	0.00	730.00
730820	Seminars & Conferences	19,868.00	0.00	19,868.00
730830	Education - G&A	4,875.00	0.00	4,875.00
Subtotal [5.10]	Education Expense - SNF Only	27,489.00	0.00	27,489.00
Subgroup : [5.34] Education Expense - Accum Costs				
620820	Travel & Seminars	500.00	0.00	500.00
Subtotal [5.34]	Education Expense - Accum Costs	500.00	0.00	500.00
Subgroup : [6.10] Automobile Expense - SNF				
720668	Vehicle Repair & Maintenance - Gas	1,481.00	0.00	1,481.00
730750	Motor Vehicle Registration	248.00	0.00	248.00
Subtotal [6.10]	Automobile Expense - SNF	1,729.00	0.00	1,729.00
Subgroup : [6.25] Automobile Expense - Accum Costs				
640821	Van Lease	7,114.00	0.00	7,114.00
Subtotal [6.25]	Automobile Expense - Accum Costs	7,114.00	0.00	7,114.00
Subgroup : [7] Other - Accum Costs				
730907	Meals - Business Expense	1,000.00	0.00	1,000.00
Subtotal [7]	Other - Accum Costs	1,000.00	0.00	1,000.00
Subgroup : [M1.15] Advertising Help Wanted - Accum Costs				
730513	Help Wanted Advertising - A&G	50,237.00	(500.00)	49,737.00
Subtotal [M1.15]	Advertising Help Wanted - Accum Costs	50,237.00	(500.00)	49,737.00
Subgroup : [M3.42] Advertising Other - Accum Costs				
650510	Advertisement	101.00	0.00	101.00
730510	Advertising	3,823.00	0.00	3,823.00
730511	Development - Advertising	10,200.00	0.00	10,200.00
730512	Promotional	250.00	500.00	750.00
740511	Development Advertising- Marketing	120.00	0.00	120.00
Subtotal [M3.42]	Advertising Other - Accum Costs	14,494.00	500.00	14,994.00
Subgroup : [M6.22] Barber and Beauty Supplies - Accum Costs				
Marcum 108	Beauty Supplies	0.00	444.00	444.00
Subtotal [M6.22]	Barber and Beauty Supplies - Accum Costs	0.00	444.00	444.00
Subgroup : [M7.42] Postage - Accum Costs				
730860	Postage	6,628.00	0.00	6,628.00
Subtotal [M7.42]	Postage - Accum Costs	6,628.00	0.00	6,628.00
Subgroup : [M8.34] Dues and Membership Fees to Professional Associations - Accum Costs				
Marcum 101	Dues	0.00	3,113.00	3,113.00
Subtotal [M8.34]	Dues and Membership Fees to Professional Associations - Acc	0.00	3,113.00	3,113.00
Subgroup : [M8A] Dues to Chamber of Commerce				
Marcum 104	Chamber Dues	0.00	488.00	488.00
Subtotal [M8A]	Dues to Chamber of Commerce	0.00	488.00	488.00
Subgroup : [M9.42] Subscriptions - Accum Costs				
620810	Dues & Subscriptions	276.00	0.00	276.00
630810	Dues & Subscriptions	650.00	0.00	650.00
650810	Dues & Subscriptions	1,861.00	0.00	1,861.00
660810	Dues & Subscriptions	995.00	0.00	995.00
670810	Dues And Subscriptions - Nursing Admin	105.00	0.00	105.00
690810	Dues & Subscriptions	685.00	0.00	685.00
720810	Dues & Subscriptions	1,113.00	0.00	1,113.00
730810	Dues & Subscriptions - G&A	9,299.00	(3,601.00)	5,698.00
730811	Books & Publications	2,887.00	0.00	2,887.00
810810	Dues & Subscriptions	870.00	0.00	870.00
Subtotal [M9.42]	Subscriptions - Accum Costs	18,741.00	(3,601.00)	15,140.00
Subgroup : [M11.42] Services Provided by Contract - Accum Costs				

730450	Payroll Processing Fees	78,329.00	0.00	78,329.00
730520	Software Maintenance	74,335.00	0.00	74,335.00
730521	Computer Consultant	67,949.00	0.00	67,949.00
730851	Purchased Services - Shredding	4,122.00	0.00	4,122.00
770460	Professional - ACL Consulting Fees: GP	71,319.00	0.00	71,319.00
Subtotal [M11.42]	Services Provided by Contract - Accum Costs	296,054.00	0.00	296,054.00
Subgroup : [M13.10] Other - SNF Only				
670815	Licenses - Nursing Admin	1,280.00	0.00	1,280.00
Subtotal [M13.10]	Other - SNF Only	1,280.00	0.00	1,280.00
Subgroup : [M13.34] Other - Accum Costs				
615600	Supplies - Adult Day Center	32.00	0.00	32.00
615810	Dues & Subscriptions - Adult Day Center	772.00	0.00	772.00
615900	Entertainment Expense - Adult Day Center	1,120.00	0.00	1,120.00
640810	Dues & Subscriptions - ADC	(250.00)	0.00	(250.00)
640900	Entertainment Expense - ADC	725.00	0.00	725.00
690811	Licenses & Fees - Dietary	175.00	0.00	175.00
730355	Flowers	3,072.00	0.00	3,072.00
730460	Professional Fees	293,880.00	(444.00)	293,436.00
			RJE - 3003 (444.00)	
730522	Software/Computer Supplies	57,221.00	0.00	57,221.00
730831	Supplies - Training	911.00	0.00	911.00
730870	Licenses	1,725.00	0.00	1,725.00
730900	Donations Made	100.00	0.00	100.00
730910	Service Charges - Bank	35,608.00	0.00	35,608.00
730920	Fines & Penalties	39.00	0.00	39.00
770600	Supplies -ACL Supplies	5,292.00	0.00	5,292.00
780600	Supplies (Non-Medical) Dementia Friendly South	18.00	0.00	18.00
Subtotal [M13.34]	Other - Accum Costs	400,440.00	(444.00)	399,996.00
Total [16]	Expenditures Other than Salaries (cont'd) - Admin. and General	851,576.00	0.00	851,576.00
Group : [18] Dietary Basis for Allocation of Costs				
Subgroup : [2A1.03] Raw Food - Meals				
690680	Retreat Meals	1,241.00	0.00	1,241.00
690690	Raw Food	445,660.00	0.00	445,660.00
Subtotal [2A1.03]	Raw Food - Meals	446,901.00	0.00	446,901.00
Subgroup : [2A2.03] Non-Food Supplies - Meals				
690670	Supplies (Non-Food)	62,054.00	0.00	62,054.00
Subtotal [2A2.03]	Non-Food Supplies - Meals	62,054.00	0.00	62,054.00
Subgroup : [2B.03] Purchased Services - Meals				
690850	Purchased Services - Knife Sharpening	1,107.00	0.00	1,107.00
Subtotal [2B.03]	Purchased Services - Meals	1,107.00	0.00	1,107.00
Subgroup : [2D.03] Other - Meals				
690660	Chemicals	672.00	0.00	672.00
690720	Small Equipment Purchase	111.00	0.00	111.00
690730	Equipment Repair & Maintenance - Dietary	6,988.00	0.00	6,988.00
Subtotal [2D.03]	Other - Meals	7,771.00	0.00	7,771.00
Total [18]	Dietary Basis for Allocation of Costs	517,833.00	0.00	517,833.00
Group : [19] Laundry-Basis for Allocation of Costs				
Subgroup : [3A1.05] Beds Linens - LBS of Laundry				
700660	Chemicals	2,542.00	0.00	2,542.00
700690	Linen	18,165.00	0.00	18,165.00
Subtotal [3A1.05]	Beds Linens - LBS of Laundry	20,707.00	0.00	20,707.00
Subgroup : [3B.05] Purchased Services - LBS of Laundry				
700850	Purchased Services - Laundry	198,418.00	0.00	198,418.00
Subtotal [3B.05]	Purchased Services - LBS of Laundry	198,418.00	0.00	198,418.00
Total [19]	Laundry-Basis for Allocation of Costs	219,125.00	0.00	219,125.00
Group : [20] Housekeeping and Resident Care Basis for Allocation of Costs				
Subgroup : [4A1.33] In-House Care Supplies - Hours Worked				
710660	Chemicals	1,052.00	0.00	1,052.00
710670	Supplies - Housekeeping	70,631.00	0.00	70,631.00
Subtotal [4A1.33]	In-House Care Supplies - Hours Worked	71,683.00	0.00	71,683.00
Subgroup : [4B.33] Purchased Services - Hours Worked				
710501	Medical Waste Removal	1,224.00	0.00	1,224.00
720540	Trash Removal	31,424.00	0.00	31,424.00

Subtotal [4B.33]	Purchased Services - Hours Worked	32,648.00	0.00	32,648.00
Subgroup : [5A.03]	Purchased From - SNF			
850660	Drugs - Medicare	29,009.00	0.00	29,009.00
850661	Drugs - Medicaid	4,222.00	0.00	4,222.00
850662	Drugs - Managed Care	18,155.00	0.00	18,155.00
Subtotal [5A.03]	Purchased From - SNF	51,386.00	0.00	51,386.00
Subgroup : [5A2.22]	Purchased from - Non Reimb			
850691	Drugs - Assisted Living	540.00	0.00	540.00
Subtotal [5A2.22]	Purchased from - Non Reimb	540.00	0.00	540.00
Subgroup : [5B.10]	Medicine Cabinet Drugs - SNF Only			
850690	Drugs - House Acct.	34,301.00	0.00	34,301.00
Subtotal [5B.10]	Medicine Cabinet Drugs - SNF Only	34,301.00	0.00	34,301.00
Subgroup : [5C.10]	Medical and Therapeutic Supplies - SNF Only			
860690	Non-Billable Medicare Distinct	330,345.00	0.00	330,345.00
Subtotal [5C.10]	Medical and Therapeutic Supplies - SNF Only	330,345.00	0.00	330,345.00
Subgroup : [5E2.10]	Oxygen - Other - SNF			
670603	OXYGEN-FACILITY	6,404.00	0.00	6,404.00
Subtotal [5E2.10]	Oxygen - Other - SNF	6,404.00	0.00	6,404.00
Subgroup : [5F.22]	X-Rays and related radiological - SNF Only			
670604	P.S. X-Ray-Rugs Med A	(202.00)	0.00	(202.00)
Subtotal [5F.22]	X-Rays and related radiological - SNF Only	(202.00)	0.00	(202.00)
Subgroup : [5I.10]	Recreation - SNF Only			
610650	Supplies - Humanities	5,711.00	0.00	5,711.00
610651	Supplies - OMA	584.00	0.00	584.00
610660	Entertainment	14,073.00	0.00	14,073.00
610810	Dues & Subscriptions	1,448.00	0.00	1,448.00
680551	Cable	389.00	0.00	389.00
720551	Cable TV	8,556.00	0.00	8,556.00
Subtotal [5I.10]	Recreation - SNF Only	30,761.00	0.00	30,761.00
Subgroup : [5J.03]	Other - SNF			
650600	Supplies	2,813.00	0.00	2,813.00
670600	Supplies (Non-Medical)	261.00	0.00	261.00
670601	Air Fluid Mattress-rental	18,882.00	0.00	18,882.00
Subtotal [5J.03]	Other - SNF	21,956.00	0.00	21,956.00
Subgroup : [5J.22]	Other - A/L			
660600	Supplies - Asst. Living	723.00	0.00	723.00
Subtotal [5J.22]	Other - A/L	723.00	0.00	723.00
Subgroup : [5J.33]	Other - Accum Costs			
670719	COVID19 Supplies	273,312.00	0.00	273,312.00
670901	Resident Supplies	(2,517.00)	0.00	(2,517.00)
730905	Resident Items - Damaged/Lost	200.00	0.00	200.00
770841	ACL Other-Trainer Time/Fees (Direct Svc)	12,955.00	0.00	12,955.00
Subtotal [5J.33]	Other - Accum Costs	283,950.00	0.00	283,950.00
Total [20]	Housekeeping and Resident Care Basis for Allocation of Costs	864,495.00	0.00	864,495.00
Group : [22]	Maintenance and Property			
Subgroup : [6A.02]	Repairs and Maintenance - Sqft			
720660	Building Repair & Maintenance	14,426.00	0.00	14,426.00
Subtotal [6A.02]	Repairs and Maintenance - Sqft	14,426.00	0.00	14,426.00
Subgroup : [6A.10]	Repairs and Maintenance - SNF Only			
720667	Vehicle Repair & Maintenance	3,732.00	0.00	3,732.00
720730	Repair & Maintenance	10,230.00	0.00	10,230.00
Subtotal [6A.10]	Repairs and Maintenance - SNF Only	13,962.00	0.00	13,962.00
Subgroup : [6A.22]	Repairs and Maintenance - A/L			
660730	Repairs & Maintenance - Asst. Living	125.00	0.00	125.00
Subtotal [6A.22]	Repairs and Maintenance - A/L	125.00	0.00	125.00
Subgroup : [6B.33]	Heat - Sqft			
680510	Oil	6,197.00	0.00	6,197.00
720510	Gas	39,573.00	0.00	39,573.00
720511	Fuel Oil	370.00	0.00	370.00
870511	Oil	658.00	0.00	658.00
Subtotal [6B.33]	Heat - Sqft	46,798.00	0.00	46,798.00

Subgroup : [6C.33]	Light & Power - Sqft			
680520	Electricity	1,628.00	0.00	1,628.00
720520	Electricity	188,745.00	0.00	188,745.00
Subtotal [6C.33]	Light & Power - Sqft	190,373.00	0.00	190,373.00
Subgroup : [6D.33]	Water - Sqft			
680530	Water & Sewer	2,069.00	0.00	2,069.00
720530	Water & Sewer	28,486.00	0.00	28,486.00
Subtotal [6D.33]	Water - Sqft	30,555.00	0.00	30,555.00
Subgroup : [6E]	Equipment Lease - Sqft			
730701	Equipment Rental - Postage Machine	1,785.00	0.00	1,785.00
730703	Equipment Rental - Drinking Water	1,787.00	0.00	1,787.00
Subtotal [6E]	Equipment Lease - Sqft	3,572.00	0.00	3,572.00
Subgroup : [6F.10]	Other - SNF Only			
720854	Purchased Services - Elevator Service	10,765.00	0.00	10,765.00
Subtotal [6F.10]	Other - SNF Only	10,765.00	0.00	10,765.00
Subgroup : [6F.02]	Other - Sqft			
680690	Grounds Landscaping	21,465.00	0.00	21,465.00
680850	Depreciation Expense	20,928.00	0.00	20,928.00
700720	Small Equipment Purchase	230.00	0.00	230.00
710502	Exterminator Service	5,230.00	0.00	5,230.00
720670	Supplies - Plant & Maint.	35,556.00	0.00	35,556.00
720671	Maintenance Inspections	31,418.00	0.00	31,418.00
720690	Grounds Maintenance	481.00	0.00	481.00
720720	Small Equipment Purchase - Plant & Maint.	607.00	0.00	607.00
720851	Purchased Services - Groundskeeping	40,381.00	0.00	40,381.00
720852	Purchased Services - Indoor Plants	6,040.00	0.00	6,040.00
720853	Purchased Services - Snow Plowing	20,835.00	0.00	20,835.00
720855	Purchased Services - Fire Protection	423.00	0.00	423.00
720856	Purchased Services - Security	101,446.00	0.00	101,446.00
730704	Equipment Rental - Storage Space	10,888.00	0.00	10,888.00
Subtotal [6F.02]	Other - Sqft	295,928.00	0.00	295,928.00
Subgroup : [7A.33]	Land Improvements - Sqft			
730551	Depreciation Exp. - Land Improvements	10,886.00	0.00	10,886.00
Subtotal [7A.33]	Land Improvements - Sqft	10,886.00	0.00	10,886.00
Subgroup : [7B.10]	Building & Building Improvements - SNF Only			
730552	Depreciation Exp. - Building	212,086.00	0.00	212,086.00
730553	Depreciation Exp. - Building Improvements	107,339.00	0.00	107,339.00
Subtotal [7B.10]	Building & Building Improvements - SNF Only	319,425.00	0.00	319,425.00
Subgroup : [7B.22]	Building_Building Improvements - A/L			
730554	Depreciation Exp. - Building Improvements - ALSA	46,772.00	0.00	46,772.00
Subtotal [7B.22]	Building_Building Improvements - A/L	46,772.00	0.00	46,772.00
Subgroup : [7D.10]	Movable Equipment - SNF			
730555	Depreciation Exp. - Equipment	24,051.00	0.00	24,051.00
730557	Depreciation Exp. - Computers	62,719.00	0.00	62,719.00
Subtotal [7D.10]	Movable Equipment - SNF	86,770.00	0.00	86,770.00
Subgroup : [7D.22]	Movable Equipment - Non Reimb			
730556	Depreciation Exp. - Equipment - ALSA	3,337.00	0.00	3,337.00
Subtotal [7D.22]	Movable Equipment - Non Reimb	3,337.00	0.00	3,337.00
Subgroup : [8B.33]	Mortgage Expense - Sqft			
730558	Amort. Exp. - Capitalized Interest	46,579.00	0.00	46,579.00
730559	Amort. Exp. - Financing Fees	8,760.00	0.00	8,760.00
Subtotal [8B.33]	Mortgage Expense - Sqft	55,339.00	0.00	55,339.00
Subgroup : [10B]	Real estate taxes paid by lessor - Sqft			
730580	Taxes - General	83,568.00	0.00	83,568.00
Subtotal [10B]	Real estate taxes paid by lessor - Sqft	83,568.00	0.00	83,568.00
Subgroup : [10C]	Personal property taxes - Sqft			
680531	Property Taxes	18,000.00	0.00	18,000.00
Subtotal [10C]	Personal property taxes - Sqft	18,000.00	0.00	18,000.00
Total [22]	Maintenance and Property	1,230,601.00	0.00	1,230,601.00
Group : [26]	Interest			
Subgroup : [12A1]	First Mortgage - SNF			
730915	Interest - Bonds	248,786.00	0.00	248,786.00
Subtotal [12A1]	First Mortgage - SNF	248,786.00	0.00	248,786.00

Total [26]	Interest	248,786.00	0.00	248,786.00
Group : [27]	Interest and Insurance			
Subgroup : [14A.33]	Insurance on Property - Sqft			
730532	Insurance - Liability	123,510.00	0.00	123,510.00
Subtotal [14A.33]	Insurance on Property - Sqft	123,510.00	0.00	123,510.00
Subgroup : [14B.33]	Insurance of Automobiles - Sqft			
730533	Insurance - Automobile	3,824.00	0.00	3,824.00
Subtotal [14B.33]	Insurance of Automobiles - Sqft	3,824.00	0.00	3,824.00
Total [27]	Interest and Insurance	127,334.00	0.00	127,334.00
Group : [30]	Statement of Revenue			
Subgroup : [I1A.10]	Medicaid R&B SNF Only			
430100	Room And Board - Medicaid	(13,628,781.00)	(791,886.00)	(14,420,667.00)
			RJE - 3007 (791,886.00)	
430111	R&B C/A - Medicaid	8,181,009.00	0.00	8,181,009.00
435100	Room And Board - Medicaid Special Care	(595.00)	0.00	(595.00)
Subtotal [I1A.10]	Medicaid R&B SNF Only	(5,448,367.00)	(791,886.00)	(6,240,253.00)
Subgroup : [I3A.10]	Medicare R&B - SNF Only			
400100	Room And Board - Medicare A	(855,209.00)	0.00	(855,209.00)
400900	Medicare A - Contractual Adjustment	118,563.00	0.00	118,563.00
Subtotal [I3A.10]	Medicare R&B - SNF Only	(736,646.00)	0.00	(736,646.00)
Subgroup : [I4A.10]	Private Pay R&B - SNF Only			
410100	Room And Board - Private	(9,487,859.00)	0.00	(9,487,859.00)
410900	Private - Contractual Adjustment	299,219.00	0.00	299,219.00
415100	Room And Board - Private Special Care	(3,680.00)	0.00	(3,680.00)
450100	Room And Board - Managed Care	(383,233.00)	0.00	(383,233.00)
450900	Managed Care - Contractual Adjustment	107,454.00	0.00	107,454.00
460100	Room And Board - Insurance	(4,638.00)	0.00	(4,638.00)
460900	Insurance - Contractual Adjustment	8,095.00	0.00	8,095.00
Subtotal [I4A.10]	Private Pay R&B - SNF Only	(9,464,642.00)	0.00	(9,464,642.00)
Subgroup : [I11A.10]	Prescription Drugs Medicare - SNF Only			
500260	Vaccines - Medicare B	(4,735.00)	0.00	(4,735.00)
Subtotal [I11A.10]	Prescription Drugs Medicare - SNF Only	(4,735.00)	0.00	(4,735.00)
Subgroup : [I11C.10]	Prescription Drugs Non-Medicare - SNF Only			
410250	Pharmacy - Private	(784.00)	0.00	(784.00)
410260	Vaccines - Private	(61.00)	0.00	(61.00)
450250	Pharmacy - Managed Care	(12,151.00)	0.00	(12,151.00)
450260	Vaccines - Managed Care	63.00	0.00	63.00
460260	Vaccines - Insurance	(37.00)	0.00	(37.00)
505260	Vaccines - Managed Care B	(1,727.00)	0.00	(1,727.00)
Subtotal [I11C.10]	Prescription Drugs Non-Medicare - SNF Only	(14,697.00)	0.00	(14,697.00)
Subgroup : [I13A.10]	PT Medicare - SNF Only			
400400	Physical Therapy - Medicare A	(63,863.00)	0.00	(63,863.00)
500400	Physical Therapy - Medicare B	(81,819.00)	0.00	(81,819.00)
505400	Physical Therapy - Managed Care B	(5,032.00)	0.00	(5,032.00)
Subtotal [I13A.10]	PT Medicare - SNF Only	(150,714.00)	0.00	(150,714.00)
Subgroup : [I13C.10]	PT Non Medicare - SNF Only			
410400	Physical Therapy - Private	1,911.00	0.00	1,911.00
430400	Physical Therapy - Medicaid	(430.00)	0.00	(430.00)
450400	Physical Therapy - Managed Care	846.00	0.00	846.00
Subtotal [I13C.10]	PT Non Medicare - SNF Only	2,327.00	0.00	2,327.00
Subgroup : [I14A.10]	ST Medicare - SNF Only			
500500	Speech Therapy - Medicare B	(33,784.00)	0.00	(33,784.00)
Subtotal [I14A.10]	ST Medicare - SNF Only	(33,784.00)	0.00	(33,784.00)
Subgroup : [I14C.10]	ST Other - SNF Only			
410500	Speech Therapy - Private	(9,437.00)	0.00	(9,437.00)
450500	Speech Therapy - Managed Care	950.00	0.00	950.00
460500	Speech Therapy - Insurance	573.00	0.00	573.00
505500	Speech Therapy - Managed Care B	1,111.00	0.00	1,111.00
Subtotal [I14C.10]	ST Other - SNF Only	(6,803.00)	0.00	(6,803.00)
Subgroup : [I15A.10]	OT Medicare - SNF Only			
400450	Occupational Therapy - Medicare A	(46,386.00)	0.00	(46,386.00)
500450	Occupational Therapy - Medicare B	(186,630.00)	0.00	(186,630.00)

Subtotal [II5A.10]	OT Medicare - SNF Only	(233,016.00)	0.00	(233,016.00)
Subgroup : [II5C.10]	OT Non Medicare - SNF Only			
410450	Occupational Therapy - Private	(14,637.00)	0.00	(14,637.00)
415450	Occupational Therapy - Private Special Care	(2,019.00)	0.00	(2,019.00)
430450	Occupational Therapy - Medicaid	2,596.00	0.00	2,596.00
450450	Occupational Therapy - Managed Care	1,676.00	0.00	1,676.00
460450	Occupational Therapy - Insurance	(2,012.00)	0.00	(2,012.00)
505450	Occupational Therapy - Managed Care B	(31,325.00)	0.00	(31,325.00)
506450	Occupational Therapy - Insurance B	204.00	0.00	204.00
550450	Managed Care Non Cert - OT	460.00	0.00	460.00
Subtotal [II5C.10]	OT Non Medicare - SNF Only	(45,057.00)	0.00	(45,057.00)
Subgroup : [II6A.10]	Other Medicare - SNF Only			
400700	Medicare A - X-Ray	9,777.00	0.00	9,777.00
400850	Medicare A - Lab	1,443.00	0.00	1,443.00
500900	Medicare B - Contractual Adjustment	45,791.00	0.00	45,791.00
599090	SBA-2% Sequester/Co-Ins/Managed Care	(180.00)	0.00	(180.00)
Subtotal [II6A.10]	Other Medicare - SNF Only	56,831.00	0.00	56,831.00
Subgroup : [II6B.10]	Other Non Medicare - SNF Only			
430900	Medicaid - Contractual Adjustment	(136.00)	0.00	(136.00)
450850	Managed Care - Lab	(385.00)	0.00	(385.00)
505900	Managed Care B - Contractual Adjustment	33,266.00	0.00	33,266.00
599091	2% Sequester (New)	3,716.00	0.00	3,716.00
Subtotal [II6B.10]	Other Non Medicare - SNF Only	36,461.00	0.00	36,461.00
Subgroup : [IV8.42]	Other - Accum Costs			
599010	Barber/Beauty	(2,488.00)	0.00	(2,488.00)
599070	Charitable Donations	(197,932.00)	0.00	(197,932.00)
599080	Misc. Income	(91,528.00)	0.00	(91,528.00)
599200	Interest & Dividend Income	(167,224.00)	0.00	(167,224.00)
599999	AR Transfer/Suspense	591.00	0.00	591.00
Subtotal [IV8.42]	Other - Accum Costs	(458,581.00)	0.00	(458,581.00)
Subgroup : [IV8.22]	Other - A/L			
595100	Room And Board - Assisted Living	(1,702,230.00)	0.00	(1,702,230.00)
595900	Assisted Living - Contractual Adjustment	(8,549.00)	0.00	(8,549.00)
Subtotal [IV8.22]	Other - A/L	(1,710,779.00)	0.00	(1,710,779.00)
Subgroup : [IV8.10]	Other - SNF Only			
400001	Non Operating Revenue Change In FV Of Charitable	(105,610.00)	0.00	(105,610.00)
400003	Change In The Value Of Swap Liability	(242,362.00)	0.00	(242,362.00)
599081	Grant Income	(245,030.00)	0.00	(245,030.00)
599085	COVID Income	(3,414,773.00)	0.00	(3,414,773.00)
599100	Unrealized Gain/Loss On Investments	(691,414.00)	0.00	(691,414.00)
599101	Realized Gains/losses	(102,447.00)	0.00	(102,447.00)
Subtotal [IV8.10]	Other - SNF Only	(4,801,636.00)	0.00	(4,801,636.00)
Total [30]	Statement of Revenue	(23,013,838.00)	(791,886.00)	(23,805,724.00)
Group : [31-32]	Assets			
Subgroup : [A1]	Cash			
100100	Cash - Operating	4,399,500.00	0.00	4,399,500.00
100200	Cash - Petty	1,920.00	0.00	1,920.00
100900	Cash - Resident Trust	101,627.00	0.00	101,627.00
Subtotal [A1]	Cash	4,503,047.00	0.00	4,503,047.00
Subgroup : [A2]	Resident Account Receivable			
110400	A/R - Control (Credits)	173,036.00	0.00	173,036.00
110500	A/R - Pending T19 Reserve	(304,861.00)	0.00	(304,861.00)
111000	A/R - Private	674,428.00	0.00	674,428.00
112000	A/R - Medicaid	294,845.00	0.00	294,845.00
113000	A/R - Medicare Part A	27,681.00	0.00	27,681.00
114000	A/R - Medicare Part B	8,161.00	0.00	8,161.00
115000	A/R - Co-Insurance Part A	21,704.00	0.00	21,704.00
116000	A/R - Co-Insurance Part B	7,158.00	0.00	7,158.00
118000	A/R - Insurance	99,360.00	0.00	99,360.00
119000	A/R - Assisted Living	50,101.00	0.00	50,101.00
119800	A/R - Dementia Specialist	55,642.00	0.00	55,642.00
120000	A/R - Allowance For Bad Debt	(558,810.00)	0.00	(558,810.00)
131000	A/R - Employee Loans	4,640.00	0.00	4,640.00
139000	A/R - Other	96,903.00	0.00	96,903.00
Subtotal [A2]	Resident Account Receivable	649,988.00	0.00	649,988.00
Subgroup : [A5]	Prepays			
152000	Prepaid - Insurance	54,390.00	0.00	54,390.00

153000	Prepaid - Legal Fees	158.00	0.00	158.00
155000	Prepaid - Other Expenses	5,000.00	0.00	5,000.00
Subtotal [A5]	Prepays	59,548.00	0.00	59,548.00
Subgroup : [A8] Other Current Assets				
139100	Due From Employees	1,811.00	0.00	1,811.00
183000	Investments	6,031,528.00	0.00	6,031,528.00
Subtotal [A8]	Other Current Assets	6,033,339.00	0.00	6,033,339.00
Subgroup : [B1-B9] Fixed Assets				
160500	Land	1,645,529.00	0.00	1,645,529.00
160550	Land Improvements	864,264.00	0.00	864,264.00
161000	Building	9,831,298.00	0.00	9,831,298.00
161150	729 Farmington Avenue	222,436.00	0.00	222,436.00
161250	Building Improvements	2,861,749.00	(740,261.00)	2,121,488.00
			RJE - 3004	(740,261.00)
161251	Building Improvements - ALSA	1,477,918.00	0.00	1,477,918.00
161300	Pre-Construction	2,317,275.00	0.00	2,317,275.00
161500	Automobile	94,912.00	0.00	94,912.00
162000	Furniture Fixture & Equipment	2,341,956.00	0.00	2,341,956.00
162250	Furniture Fixture & Equipment - ALSA	25,538.00	0.00	25,538.00
162500	Computer Hardware	104,770.00	0.00	104,770.00
163000	Computer Software & Hardware	632,288.00	0.00	632,288.00
163500	Capitalized Interest	1,397,365.00	0.00	1,397,365.00
165000	Accum. Dep. - Building	(8,631,763.00)	0.00	(8,631,763.00)
165050	Accum. Dep. - Land Improvements	(846,994.00)	0.00	(846,994.00)
165150	Accum. Depreciation - 729 Farmington Ave.	(173,205.00)	0.00	(173,205.00)
165250	Accum. Dep. - Building Improvements	(2,377,035.00)	0.00	(2,377,035.00)
165251	Accum. Dep. - Building Improvements - ALSA	(1,218,711.00)	0.00	(1,218,711.00)
165500	Accum. Dep. - Automobile	(94,912.00)	0.00	(94,912.00)
166000	Accum. Dep. - FF&E	(2,235,617.00)	0.00	(2,235,617.00)
166250	Accum. Dep. - FF&E - ALSA	(17,578.00)	0.00	(17,578.00)
167000	Accum. Dep. - Computer Software & Hardware	(531,051.00)	0.00	(531,051.00)
168000	Accum. Amort. - Capitalized Interest	(1,344,999.00)	0.00	(1,344,999.00)
Marcum 111	Construction in Progress	0.00	740,261.00	740,261.00
			RJE - 3004	705,354.00
			RJE - 3004	34,907.00
Subtotal [B1-B9]	Fixed Assets	6,345,433.00	0.00	6,345,433.00
Subgroup : [D6] Loans from Related Parties				
133000	Due From Resilient Living, P.C.	185,867.00	0.00	185,867.00
Subtotal [D6]	Loans from Related Parties	185,867.00	0.00	185,867.00
Subgroup : [D7] Other Assets				
187000	Charitable Remainder Unitrust	713,682.00	0.00	713,682.00
Subtotal [D7]	Other Assets	713,682.00	0.00	713,682.00
Total [31-32]	Assets	18,490,904.00	0.00	18,490,904.00
Group : [33-34] Liabilities				
Subgroup : [A1] Accounts Payable				
200100	Accounts Payable	(333,188.00)	0.00	(333,188.00)
Subtotal [A1]	Accounts Payable	(333,188.00)	0.00	(333,188.00)
Subgroup : [A4] Accrued Payroll				
202000	Accrued Wages	(287,265.00)	0.00	(287,265.00)
202500	Accrued Vac. Sick & Holiday	(243,714.00)	0.00	(243,714.00)
Subtotal [A4]	Accrued Payroll	(530,979.00)	0.00	(530,979.00)
Subgroup : [A6] Accrued Payroll Taxes Payable				
202450	Accrued FICA Tax Payable	(10,328.00)	0.00	(10,328.00)
Subtotal [A6]	Accrued Payroll Taxes Payable	(10,328.00)	0.00	(10,328.00)
Subgroup : [A9] Mortgage Payable (Current Portion)				
253000	Bonds Payable	(564,380.00)	0.00	(564,380.00)
Subtotal [A9]	Mortgage Payable (Current Portion)	(564,380.00)	0.00	(564,380.00)
Subgroup : [A12] Other Current Liabilities				
181600	Deferred Income-Grants	(100,238.00)	0.00	(100,238.00)
181700	Deferred Income - HHS - Stimulus	(126,000.00)	0.00	(126,000.00)
200200	Accrued Accounts Payable	(3,962.00)	0.00	(3,962.00)
202550	Accrued Pension	(362,105.00)	0.00	(362,105.00)
202600	Accrued Professional Fees	(20,040.00)	0.00	(20,040.00)
203000	Employee Benefits	956.00	0.00	956.00
204000	Due To Medicaid	(232,030.00)	0.00	(232,030.00)
215100	Resident Refunds	44,971.00	0.00	44,971.00
215300	Resident Trust	(70,455.00)	0.00	(70,455.00)

215400	Credit Balance-Resident	(173,036.00)	0.00	(173,036.00)
250001	Deferred Revenue	(673,666.00)	0.00	(673,666.00)
Subtotal [A12]	Other Current Liabilities	<u>(1,715,605.00)</u>	<u>0.00</u>	<u>(1,715,605.00)</u>
Subgroup : [B2]	Mortgage Payable			
253001	Mortgage Payable - Key Bank	(8,970,772.00)	0.00	(8,970,772.00)
Subtotal [B2]	Mortgage Payable	<u>(8,970,772.00)</u>	<u>0.00</u>	<u>(8,970,772.00)</u>
Subgroup : [B4]	Other Long Term Liabilities			
182000	Finance, Discount, Issue Exp	157,866.00	0.00	157,866.00
182500	Accum. Amort. - Finance, Discount, Issue Exp	(34,311.00)	0.00	(34,311.00)
252000	Swap Liability	(282,264.00)	0.00	(282,264.00)
Subtotal [B4]	Other Long Term Liabilities	<u>(158,709.00)</u>	<u>0.00</u>	<u>(158,709.00)</u>
Total [33-34]	Liabilities	<u><u>(12,283,961.00)</u></u>	<u><u>0.00</u></u>	<u><u>(12,283,961.00)</u></u>
Group : [35]	Equity			
Subgroup : [B5]	Cumulated Earnings			
303000	Net Assets - Unrestricted	7,152,988.00	0.00	7,152,988.00
303501	Net Assets - Temp Restricted	(753,147.00)	0.00	(753,147.00)
308000	Retained Earnings	(7,728,991.00)	0.00	(7,728,991.00)
Subtotal [B5]	Cumulated Earnings	<u>(1,329,150.00)</u>	<u>0.00</u>	<u>(1,329,150.00)</u>
Total [35]	Equity	<u><u>(1,329,150.00)</u></u>	<u><u>0.00</u></u>	<u><u>(1,329,150.00)</u></u>

Client: **LiveWell**
 Engagement: **Medicaid - LiveWell**
 Period Ending: **9/30/2021**
 Trial Balance: **A.010 - TB**
 Workpaper: **H.01 - Combined Journal Entries Report**

Account	Description	W/P Ref	Debit	Credit
Reclassifying Journal Entries				
Reclassifying Journal Entries JE # 3001				
D.01 - Tab O				
To reclass Dues and Chamber dues to correct line of cost report				
Marcum 101	Dues		3,113.00	
Marcum 104	Chamber Dues		488.00	
730810	Dues & Subscriptions - G&A			3,601.00
Total			3,601.00	3,601.00
Reclassifying Journal Entries JE # 3002				
D.01 - Tab M				
To reclass promotional advertising from help wanted				
730512	Promotional		500.00	
730513	Help Wanted Advertising - A&G			500.00
Total			500.00	500.00
Reclassifying Journal Entries JE # 3003				
E.01				
To reclass barber and beauty expenses				
Marcum 108	Beauty Supplies		444.00	
730460	Professional Fees			444.00
Total			444.00	444.00
Reclassifying Journal Entries JE # 3004				
N.01				
To reclass CIP which has not been placed into service during FY2021				
Marcum 111	Construction in Progress		705,354.00	
Marcum 111	Construction in Progress		34,907.00	
161250	Building Improvements			740,261.00
Total			740,261.00	740,261.00
Reclassifying Journal Entries JE # 3005				
I.01				
To reclass admin salaries into correct line of the cost report				
730110	Wages - Regular - G&A		809,188.00	
730100	Wages - Senior Leadership			809,188.00
Total			809,188.00	809,188.00
Reclassifying Journal Entries JE # 3006				
I.01				
To reclass RN Admin Salaries to correct line of cost report				
Marcum 110	RN Admin Wages		77,497.00	
630050	Wages - Supervisors - Nursing			77,497.00
Total			77,497.00	77,497.00
Reclassifying Journal Entries JE # 3007				
D.02				
To reclass User Fee Expense into correct line of cost report				
Marcum 109	User Fee Expense		791,886.00	
430100	Room And Board - Medicaid			791,886.00
Total			791,886.00	791,886.00
Total Reclassifying Journal Entries			2,423,377.00	2,423,377.00
Total All Journal Entries			2,423,377.00	2,423,377.00



Provider Name: LiveWell Alliance, Inc.
Provider Number: 002-09-33
Period Ended: 9/30/21

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: