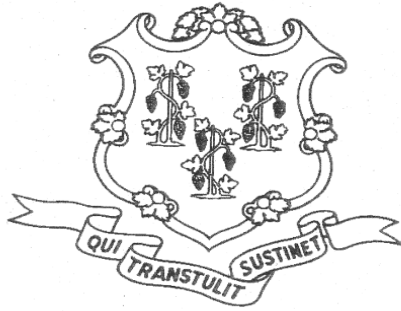


State of Connecticut



Annual Report of Long-Term Care Facility Cost Year 2024

Name of Facility (as licensed) LiveWell Alliance, Inc.	
Address (No. & Street, City, State, Zip Code) 1261 South Main Street, Plantsville, CT 06479	
Type of Facility Chronic and Convalescent <input checked="" type="checkbox"/> Nursing Home (CCNH) & RHNS Combined <input checked="" type="checkbox"/> (Specify) <input checked="" type="checkbox"/> Other	
Report for Year Beginning 10/1/2023	Report for Year Ending 9/30/2024

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

Name of Facility (as licensed)	License No.	Report for Year Ended	Page	of
LiveWell Alliance, Inc.	002-09-33	9/30/2024	1	37

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, 2023 and ending September 30, 2024, 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 10/1/2023	To 9/30/2024	
Address of Facility 1261 South Main Street, Plantsville, CT 06479				
Report Prepared By Baker Tilly Advisory Group, LP	Phone Number 212-697-6900	Date 2/4/2025		
Item	Total	CCNH / RHNS	(Specify)	Other
1. Dietary wages paid \$				
2. Laundry wages paid \$				
3. Housekeeping wages paid \$				
4. Nursing wages paid \$				
5. All other wages paid \$				
6. 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 9/30/2024	Page 2	of 37
Name of Facility (as shown on license) LiveWell Alliance, Inc.		Address (No. & Street, City, State, Zip) 1261 South Main Street, Plantsville, CT 06479		
License Numbers:	CCNH / RHNS 002-09-33	(Specify)	Other	Medicare Provider No. 07-5378
Type of Facility (Check appropriate box(es)) Chronic and Convalescent <input checked="" type="checkbox"/> Nursing Home (CCNH) & RHNS Combined <input checked="" type="checkbox"/> (Specify) <input checked="" type="checkbox"/> Other				
Type of Ownership (Check appropriate box) <input type="radio"/> Proprietorship <input type="radio"/> LLC <input type="radio"/> Partnership <input type="radio"/> Profit Corp. <input checked="" type="radio"/> Non-Profit Corp. <input type="radio"/> Government <input type="radio"/> Trust				
If this facility opened or closed during report year provide:		Date Opened	Date Closed	
Has there been any change in ownership or operation during this report year?		<input type="radio"/> Yes <input checked="" type="radio"/> No	If "Yes," explain fully.	
N/A				
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 N/A		License No.:		

[illegible]

Name of Directors, Officers	Business Address	Title	No. Shares Held by Each
See attached listing			
Names of Stockholders Owning at Least 10% of Shares			
N/A			

LiveWell Alliance, Inc.
Board of Directors

PRESIDENT/TREASURER:

Michael Lenkiewicz

SECRETARY:

Julie Robison, Ph.D.

MEMBERS:

Sara Tinnesz, MSW

Lisa Fekete

Nancy Creel

Thomas Harte

N/A

General Information and Questionnaire

Related Parties*

Name of Facility LiveWell Alliance, Inc.	License No. 002-09-33	Report for Year Ended 9/30/2024	Page 4	of 37				
<p>Are any individuals receiving compensation from the facility related through marriage, ability to control, ownership, family or business association? <input type="radio"/> Yes <input checked="" type="radio"/> No</p> <p style="text-align: right;">If "Yes," provide the Name/Address and complete the information on Page 11 of the report.</p>								
<p>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? <input type="radio"/> Yes <input checked="" type="radio"/> No</p> <p style="text-align: right;">If "Yes," provide the following information:</p>								
Name of Related Individual or Company	Business Address	Also Provides Goods/Services to Non-Related Parties			Description of Goods/Services Provided	Indicate Where Costs are Included in Annual Report Page # / Line #	Cost Reported	Actual Cost to the Related Party
		Yes	No	%**				
		<input type="radio"/>	<input checked="" type="radio"/>					
		<input type="radio"/>	<input checked="" type="radio"/>					
		<input type="radio"/>	<input checked="" type="radio"/>					
		<input type="radio"/>	<input checked="" type="radio"/>					
		<input type="radio"/>	<input checked="" type="radio"/>					
		<input type="radio"/>	<input checked="" type="radio"/>					
		<input type="radio"/>	<input checked="" type="radio"/>					
		<input type="radio"/>	<input checked="" type="radio"/>					
		<input type="radio"/>	<input checked="" type="radio"/>					

* Use additional sheets if necessary.

** Provide the percentage amount of revenue received from non-related parties.

General Information and Questionnaire

Basis for Allocation of Costs

Name of Facility LiveWell Alliance, Inc.	License No. 002-09-33	Report for Year Ended 9/30/2024	Page 5	of 37
If the facility is licensed as CDH and/or RCH or provides AIDS or TBI services with special Medicaid rates, costs must be allocated to CCNH and RHNS as follows:				
Item	Method of Allocation			
Dietary	Number of meals served to residents			
Laundry	Number of pounds processed			
Housekeeping	Number of square feet serviced			
Nursing	Number of hours of routine care provided by EACH employee classification, i.e., Director (or Charge Nurse), Registered Nurses, Licensed Practical Nurses, Aides and Attendants			
Direct Resident Care Consultants	Number of hours of resident care provided by EACH specialist (<i>See listing page 13</i>)			
Maintenance and operation of plant	Square feet			
Property costs (depreciation)	Square feet			
Employee health and welfare	Gross salaries			
Management services	Appropriate cost center involved			
All other General Administrative expenses	Total of Direct and Allocated Costs			
The preparer of this report must answer the following questions applicable to the cost information provided.				
1. In the preparation of this Report, were all costs allocated as required? <input checked="" type="radio"/> Yes <input type="radio"/> No If "No," explain fully why such allocation was not made.				
All costs have been allocated between the Skilled Nursing Facility and the Assisted Living Unit as required except for housekeeping and maintenance, which have been allocated based upon hours of service. Other costs have been directly allocated if sufficient information was available (same methodology as prior reporting periods).				
2. Explain the allocation of related company expenses and attach copy of appropriate supporting data.				
3. Did the Facility appropriately allocate and self-disallow direct and indirect costs to non-nursing home cost centers? (e.g., Assisted Living, Home Health, Outpatient Services, Adult Day Care Services, etc.)				
<input checked="" type="radio"/> Yes <input type="radio"/> No If "No," explain fully why such allocation was not made.				
LiveWell, Alliance, Inc. properly allocated costs between the CCNH and Other (Assisted Living) and self-disallowed costs within the Annual Report of Long-Term Care.				

LiveWell Alliance, Inc.							
ALLOCATION SECTION							
Cost Year 2024				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	(5,809,499)	Nursing home	(5,809,499)	-	(5,809,499)	
30 I3A.10	Medicare R&B - SNF Only	(208,848)	Nursing home	(208,848)	-	(208,848)	
30 I4A.10	Private pay R&B - SNF Only	(3,371,905)	Nursing home	(3,371,905)	-	(3,371,905)	
30 II1A.10	Prescription Drugs Medicare - Patient Days	(9,911)	Nursing home	(9,911)	-	(9,911)	
30 II1C.10	Prescription drugs - Patient Days	(10,702)	Nursing home	(10,702)	-	(10,702)	
30 II3A.10	PT Medicare PT Treatments	(92,226)	Nursing home	(92,226)	-	(92,226)	
30 II3C.10	PT Other - PT Treatments	(672)	Nursing home	(672)	-	(672)	
30 II4A.10	ST Medicare - ST Treatments	(26,234)	Nursing home	(26,234)	-	(26,234)	
30 II4C.10	ST Other - ST Treatments	(9,025)	Nursing home	(9,025)	-	(9,025)	
30 II5A.10	OT Medicare - OT Treatments	(135,692)	Nursing home	(135,692)	-	(135,692)	
30 II5C.10	OT - OT Treatments	(120,332)	Nursing home	(120,332)	-	(120,332)	
30 II6A.10	Other Medicare - Patient Days	39,881	Nursing home	39,881	-	39,881	
30 II6B.10	Other - Patient Days	59,774	Nursing home	59,774	-	59,774	
30 IV8.42	Other - Accum Costs	(616,943)	Accum Costs	(438,413)	(178,530)	(616,943)	
30 IV8.22	Other - Non Reimbursable	(4,919,083)	A/L	-	(4,919,083)	(4,919,083)	
30 IV8.10	Other - Patient Days	(1,048,771)	Nursing home	(1,048,771)	-	(1,048,771)	
	Total Revenue	(16,280,188.00)		(11,182,575)	(5,097,613)	(16,280,188)	

LiveWell Alliance, Inc.							
ALLOCATION SECTION							
Cost Year 2024				TOTAL			
		INPUT		ALLOCATED AMOUNTS			
ACCOUNT		Total	ALLOCATION	Skilled Nursing	A/L		
NUMBER	ACCOUNT NAME	AMOUNT	BASIS	Facility	Unit	TOTAL	
10-A 2.43	Administrators	184,048	Nursing Home	184,048	-	184,048	
10-A 3.15	Assistant Administrator	-	Accum Costs	-	-	-	
10-A 4.19	Other Admin - Salary %	875,485	Accum Costs	622,139	253,346	875,485	
10-A 4.43	Other Admin - Patient days	1,157,019	Direct	349,486	807,533	1,157,019	
10-A 5A	Head Dietitian	-	Meals	-	-	-	
10-A 5B	Food Service Supervisor	-	Meals	-	-	-	
10-A 5C.5	Dietary Workers - Meals	675,265	Meals	439,427	235,838	675,265	
10-A 6B.2	Other Housekeeping Workers - Sqft	397,133	Direct	270,543	126,590	397,133	
10-A 7A..2	Other Maintenance Workers - SQFT	231,126	Direct	219,021	12,105	231,126	
10-A 8B.5	Other Laundry Workers - Pounds	55,742	Laundry	55,742	-	55,742	
10-A 12A.10	Director of Nurses/Assistant Director	349,409	Direct	226,569	122,840	349,409	
10-A 12B1.10	RNs - Direct Care	1,104,590	Direct	869,759	234,831	1,104,590	
10-A 12B2.10	RNs - Administrative	98,310	Direct	98,310	-	98,310	
10-A 12C1.10	LPNs - Direct Care	587,692	Direct	587,692	-	587,692	
10-A 12D.10	Aides and Attendants	3,434,478	Direct	2,087,333	1,347,145	3,434,478	
10-A 12E	Physical Therapists	197,267	PT Treat	197,267	-	197,267	
10-A 12F	Speech Therapists	43,978	ST Treat	43,978	-	43,978	
10-A 12G	Occupational Therapists	400,603	Direct	163,736	236,867	400,603	
10-A 12H.10	Recreation Workers	344,152	Nursing Home	344,152	-	344,152	
10-A 12M.33	Social Workers/Case Management - Direct	169,946	Direct	74,757	95,189	169,946	
10-A 12N.33	Marketing - Direct	396,198	Direct	2,931	393,267	396,198	
10-A 12O.22	Other - A/L	69,657	Assisted Living	-	69,657	69,657	
10-A 12O.34	Other - SNF Only	-	Nursing Home	-	-	-	
13-B 1	Dietitian	-	Patient days	-	-	-	
13-B 2.22	Dentist	13,032	Nursing Home	13,032	-	13,032	
13-B 3.22	Pharmacist	14,532	Nursing Home	14,532	-	14,532	
13-B 8A.10	Medical Director - Direct	26,990	Nursing Home	26,990	-	26,990	
15 1A1.15	Workmen's Compensation - Salary%	258,609	Payroll	162,398	96,211	258,609	
15 1A2.15	Disability Insurance - Salary %	7,712	Payroll	4,843	2,869	7,712	
15 1A4.15	Social Security (FICA) - Salary %	797,034	Payroll	500,512	296,522	797,034	
15 1A5.15	Health Insurance - Salary %	1,160,512	Payroll	728,764	431,748	1,160,512	
15 1A6.15	Life Insurance - Salary %	14,258	Payroll	8,954	5,304	14,258	
15 1A7.15	Pensions - Salary %	254,000	Payroll	159,504	94,496	254,000	
15 1A8.15	Uniform Allowance - Salary %	271	Payroll	170	101	271	

LiveWell Alliance, Inc.							
ALLOCATION SECTION							
Cost Year 2024				TOTAL			
		INPUT		ALLOCATED AMOUNTS			
ACCOUNT		Total	ALLOCATION	Skilled Nursing	A/L		
NUMBER	ACCOUNT NAME	AMOUNT	BASIS	Facility	Unit	TOTAL	
15 1A9.15	Other - Salary %	63,552	Payroll	39,909	23,643	63,552	
15 1C.42	Bad Debts	-	Nursing Home	-	-	-	
15 1D.42	Accounting and Auditing	74,473	Accum Costs	52,922	21,551	74,473	
15 1E.42	Legal - Expenses	19,356	Nursing Home	19,356	-	19,356	
15 1G.10	Office Supplies - SNF Only	8,874	Nursing Home	8,874	-	8,874	
15 1G.22	Office Supplies - Non Reimb	10,582	A/L	-	10,582	10,582	
15 1G.42	Office Supplies - Accum Costs	11,174	Accum Costs	7,940	3,234	11,174	
15 1H1.42	Telephone and Telegraph - Accum Costs	41,408	Accum Costs	29,425	11,983	41,408	
15 1H2.30	Cellular Phones and Beepers - Accum Costs	11,916	Accum Costs	8,468	3,448	11,916	
15 1K3.03	Resident Day User Fee	457,310	Nursing Home	457,310	-	457,310	
16 1.10	Resident Travel and Entertainment	319	Accum Costs	227	92	319	
16 2	Holiday Parties for Staff	23,189	Accum Costs	16,479	6,710	23,189	
16 3	Gifts to Staff and Residents	20,028	Accum Costs	14,232	5,796	20,028	
16 4.22	Employee Travel - Non Reimb	12,735	A/L	-	12,735	12,735	
16 4.42	Employee Travel - Accum Costs	4,745	Accum Costs	3,372	1,373	4,745	
16 5.10	Education Expense - SNF Only	25,610	Nursing Home	25,610	-	25,610	
16 5.34	Education Expense - Accum Costs	2,000	Accum Costs	1,421	579	2,000	
16 6.10	Automobile Expense - SNF Only	2,311	Nursing Home	2,311	-	2,311	
16 6.25	Automobile Expense - Accum Costs	40,489	Accum Costs	28,772	11,717	40,489	
16 7	Other	1,082	Accum Costs	769	313	1,082	
16 M1.19	Advertising Help Wanted - Nursing Home	149,481	Nursing Home	149,481	-	149,481	
16 M3.22	Advertising Non-Reimb	58,114	A/L	-	58,114	58,114	
16 M3.42	Advertising Other	160,128	Accum Costs	113,790	46,338	160,128	
16 M6.22	Barber and Beauty Supplies	6,165	Accum Costs	4,381	1,784	6,165	
16 M7.42	Postage	6,487	Accum Costs	4,610	1,877	6,487	
16 M8.34	Dues and Membership Fees to Professional Associations - Cap	18,086	Accum Costs	12,852	5,234	18,086	
16 M8.22	Dues and Membership Fees to Professional Associations - Nor	0	A/L	-	-	-	
16 M8A	Dues to Chamber of Commerce	975	Capacity	812	163	975	
16 M9.42	Subscriptions - Accum Costs	27,296	Accum Costs	19,397	7,899	27,296	
16 M11.22	Services Provided by Contract	3,486	A/L	-	3,486	3,486	
16 M11.42	Services Provided by Contract - Accum Costs	201,278	Accum Costs	143,033	58,245	201,278	
16 M13.10	Other - SNF Only	7,829	Nursing Home	7,829	-	7,829	
16 M13.34	Other - Accum Costs	418,951	Accum Costs	297,716	121,235	418,951	
18 2A1.03	Raw Food - Meals	461,267	Meals	300,169	161,098	461,267	
18 2A2.03	Non-Food Supplies - Meals	42,963	Meals	27,958	15,005	42,963	

LiveWell Alliance, Inc.							
ALLOCATION SECTION							
Cost Year 2024				TOTAL			
		INPUT		ALLOCATED AMOUNTS			
ACCOUNT		Total	ALLOCATION	Skilled Nursing	A/L		
NUMBER	ACCOUNT NAME	AMOUNT	BASIS	Facility	Unit	TOTAL	
18 2B.03	Purchased Services - Meals	1,430	Meals	931	499	1,430	
18 2D.03	Other - Meals	20,540	Meals	13,366	7,174	20,540	
19 3A1.05	Bed Linens, etc...washed, ironed..	6,635	Laundry	6,635	-	6,635	
19 3B.05	Purchased Services - Pounds of Laundry	122,035	Laundry	122,035	-	122,035	
20 4A1.33	In-House Care Supplies - Sqft	63,259	Sqft	53,465	9,794	63,259	
20 4B.33	Purchased Services - Sqft	42,466	Sqft	35,891	6,575	42,466	
20 5A.10	Purchased From - Pharmacy - SNF Only	18,350	Nursing Home	18,350	-	18,350	
20 5B.10	Medicine Cabinet Drugs	11,204	Nursing Home	11,204	-	11,204	
20 5C.10	Medical and Therapeutic Supplies	211,491	Nursing Home	211,491	-	211,491	
20 5D.34	Ambulance/Limousine	-	Nursing Home	-	-	-	
20 5E2.10	Oxygen - Other - SNF Only	3,410	Nursing Home	3,410	-	3,410	
20 5I.10	Recreation - SNF Only	40,201	Nursing Home	40,201	-	40,201	
20 5J.03	Other - SNF	16,705	Nursing Home	16,705	-	16,705	
20 5J.22	Other - A/L	13,047	A/L	-	13,047	13,047	
20 5J.33	Other - Accum Costs	19,824	Accum Costs	14,087	5,737	19,824	
22 6A.02	Repairs and Maintenance - Sqft	23,956	Sqft	20,247	3,709	23,956	
22 6A.10	Repairs and Maintenance - SNF Only	15,721	Nursing Home	15,721	-	15,721	
22 6B.33	Heat - Sqft	75,961	Sqft	64,200	11,761	75,961	
22 6C.33	Light & Power - Sqft	261,104	Sqft	220,678	40,426	261,104	
22 6D.33	Water	29,775	Sqft	25,165	4,610	29,775	
22 6E.33	Equipment Lease - Sqft	4,303	Sqft	3,637	666	4,303	
22 6F.02	Other - Sqft	295,387	Sqft	249,653	45,734	295,387	
22 6F.10	Other - Direct	14,604	Nursing Home	14,604	-	14,604	
22 6F.22	Other - Non-Reimb	42,397	A/L	-	42,397	42,397	
22 7A.10	Land Improvements - Sqft	5,261	Sqft	4,446	815	5,261	
22 7B.10	Building & Building Improvements - SNF Only	1,632,202	Nursing Home	1,632,202	-	1,632,202	
22 7B.22	Building & Building Improvements - Non Reimb	43,004	A/L	-	43,004	43,004	
22 7D.10	Movable Equipment - Sqft	230,018	Sqft	194,405	35,613	230,018	
22 7D.22	Movable Equipment - Non Reim	718	A/L	-	718	718	
22 8B.33	Mortgage Expense - Sqft	489,314	Sqft	413,555	75,759	489,314	
22 10B	Real estate taxes paid by lessor - Sqft	83,469	Sqft	70,546	12,923	83,469	
22 10C	Personal property taxes - Sqft	24,798	Sqft	20,959	3,839	24,798	
26 12A1	First Mortgage	475,612	Nursing Home	475,612	-	475,612	
27 14A	Insurance on Property - Sqft	140,451	Sqft	118,706	21,745	140,451	
27 414B	Insurance of Automobiles	14,072	Sqft	11,893	2,179	14,072	

LiveWell Alliance, Inc.							
ALLOCATION SECTION							
Cost Year 2024				TOTAL			
		INPUT		ALLOCATED AMOUNTS			
ACCOUNT		Total	ALLOCATION	Skilled Nursing	A/L		
NUMBER	ACCOUNT NAME	AMOUNT	BASIS	Facility	Unit	TOTAL	
				-	-	-	
		21,124,656		15,011,649	6,113,007	21,124,656	
	NOTE: The square footage allocations were based upon the original statistics. These allocations will be reviewed subsequent to the completion of the CON project which has an estimated completion date of March 2025 for any amendments necessary.						
				3,829,074	1,015,394	4,844,468	
	Reconciliation to Cost Report	4,844,468.00		15,011,649	6,113,007		
	Plus TB Depreciation	-		(927,511)	85,375		
	Cost Report Total	(4,844,468.00)		(14,084,146)	(6,198,378)		
		-	Immaterial	(8)	4	Immaterial	

General Information and Questionnaire
Other Lines of Business

Name of Facility LiveWell Alliance, Inc.	License No. 002-09-33	Report for Year Ended 9/30/2024	Page 6	of 37
Square footage of entire facility.				
41,078				
Outpatient Therapy				
Does the Facility provide outpatient therapy services?				
Yes				
<i>If yes, please complete the following:</i>				
160 Square footage of therapy space.				
Meals on Wheels				
Does the facility provide Meals on Wheels?				
No				
<i>If yes, please complete the following:</i>				
Square footage of kitchen				
Number of meals served per week				
No	Are meals included in meals served on page 18 of the Annual Report?			
No	Are direct costs included in the Annual Report?			
<i>If yes, please state where costs are reported.</i>				
No	Are drivers for the program included in the facility's payroll?			
<i>If yes, please complete the following:</i>				
Amount Reported				
Annual Report page and line				
Please state the salary amounts of specific cooks and/or dietary aides				
Please state where the cooks and/or dietary aides are reported in the Annual Report				
Apartments, Independent Living, Assisted Living				
Does the facility have apartments, independent living, and/or assisted living?				
Yes				
<i>If yes, please complete the following:</i>				
0 Square footage of apartments				
0 Square footage of independent living				
0 Square footage of assisted living				
Please identify the services provided:				
Allocations breakout the CCNH from				

General Information and Questionnaire
Other Lines of Business (Continued)

Name of Facility LiveWell Alliance, Inc	License No. 002-09-33	Report for Year Ended 9/30/2024	Page 7	of 37
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Child Day Care

Does the Facility provide Child Day Care?

No

If yes, please complete the following:

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

Adult Day Care

Does the Facility provide Adult Day Care?

No

If yes, please complete the following:

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

Schedule of Resident Statistics

Name of Facility LiveWell Alliance, Inc.			License No. 002-09-33			Report for Year Ended 9/30/2024			Page 8		of 37	
	Total All Levels	Total CCNH / RHNS Level	Total	Total	Other	Period 10/1 Thru 6/30			Period 7/1 Thru 9/30			
						Total	CCNH / RHNS	(Specify)	Other	Total	CCNH / RHNS	(Specify)
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	72	72				72	72					
B. As of midnight of THIS report period	58	58							58	58		
3. Total Number of Days Care Provided During Period												
A. Medicare	485	485				289	289		196	196		
B. Medicaid (Conn.)	16,685	16,685				12,957	12,957		3,728	3,728		
C. Medicaid (other states)												
D. Private Pay	5,088	5,088				3,775	3,775		1,313	1,313		
E. State SSI for RCH												
F. Other (Specify)												
G. Total Care Days During Period (3A thru F)	22,258	22,258				17,021	17,021		5,237	5,237		
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	8	8				2	2		6	6		
5. Total Resident Days (3G + 4A + 4B)	22,266	22,266				17,023	17,023		5,243	5,243		

NOTE: CCNH census has decreased due to the CON renovations resulting in 60 CCNH beds being out of service during construction. The estimated completion date for these renovations is March 2025.

Schedule of Resident Statistics (Cont'd)

Name of Facility LiveWell Alliance, Inc.				License No. 002-09-33				Report for Year Ended 9/30/2024				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	(Specify)	Other	Lost			Gained			CCNH / RHNS	(Specify)	Other			
	(1)	(2)	(3)	(1)	(2)	(3)	(1)	(2)	(3)						

5. If there was any change in certified bed capacity during the report year (as reported in item 4 above) provide the number of RESIDENT DAYS for 90 days following the change.				
Change in Resident Days		CCNH / RHNS	(Specify)	Other
1st change				
2nd change				
3rd change				
4th change				

6. Number of Residents and Rates on September 30 of Cost Year								
Item	Medicare	Medicaid		Self-Pay			Other State Assisted	
	CCNH / RHNS	CCNH / RHNS	(Specify)	CCNH / RHNS	(Specify)	Other	R.C.H.	ICF-MR
No. of Residents	1	40		17				
Per Diem Rate								
a. One bed rm.	Various	#####		720.00				
b. Two bed rms.								
c. Three or more bed rms.								

7. Total Number of Physical Therapy Treatments				TOTAL	CCNH / RHNS	(Specify)	Outpatient	Other
A. Medicare - Part B				961	961			
B. Medicaid (Exclusive of Part B)								
1. Maintenance Treatments								
2. Restorative Treatments								
C. Other				459	459			
D. Total Physical Therapy Treatments				1,420	1,420			

8. Total Number of Speech Therapy Treatments								
A. Medicare - Part B				180	180			
B. Medicaid (Exclusive of Part B)								
1. Maintenance Treatments								
2. Restorative Treatments								
C. Other				85	85			
D. Total Speech Therapy Treatments				265	265			

9. Total Number of Occupational Therapy Treatments								
A. Medicare - Part B				3,020	654			2,366
B. Medicaid (Exclusive of Part B)								
1. Maintenance Treatments				125				125
2. Restorative Treatments								
C. Other				3,334	427			2,907
D. Total Occupational Therapy Treatments				6,479	1,081			5,398

Report of Expenditures - Salaries & Wages

Name of Facility LiveWell Alliance, Inc.	License No. 002-09-33	Report for Year Ended 9/30/2024	Page 10	of 37
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Are time records maintained by all individuals receiving compensation? ☒ Yes ☐ No

Item	Total Cost and Hours								
	CCNH / RHNS	Adjustment	Hours	(Specify)	Adjustment	Hours	Other	Adjustment	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)	184,048		2,080						
3. Assistant Administrator (Complete also Sec. IV of Schedule A1)									
4. Other Administrative Salaries (telephone operator, clerks, receptionists, etc.)	971,625		20,369				1,060,879		21,772
5. Dietary Service									
a. Head Dietitian									
b. Food Service Supervisor									
c. Dietary Workers	439,427		18,208				235,838		9,772
6. Housekeeping Service									
a. Head Housekeeper									
b. Other Housekeeping Workers	270,543		11,592				126,590		6,219
7. Repairs & Maintenance Services									
a. Engineer or Chief of Maintenance									
b. Other Maintenance Workers	219,021		6,053				12,105		393
8. Laundry Service									
a. Supervisor									
b. Other Laundry Workers	55,742		4,334						
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	226,569		4,160				122,840		2,045
b. RN									
1. Direct Care	869,759		18,809				234,831		5,278
2. Administrative**	98,310		2,080						
c. LPN									
1. Direct Care	587,692		16,047						
2. Administrative**									
d. Aides and Attendants	2,087,333		81,583				1,347,145		57,234
e. Physical Therapists	197,267		3,649						
f. Speech Therapists	43,978		684						
g. Occupational Therapists	163,736	(163,736)	4,159				236,867		5,280
h. Recreation Workers	344,152		12,820						
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	74,757		2,043				95,189		3,176
n. Marketing	2,931	(2,931)	107				393,267		9,758
o. Other (Specify)									
See Attached Schedule							69,657		2,368
A-13. Total Salary Expenditures	6,836,890	(166,667)	208,777				3,935,208		123,295

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

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

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

Position	CCNH / RHNS			(Specify)			Other		
	\$	Adjustment	Hours	\$	Adjustment	Hours	\$	Adjustment	Hours
	-						-		
Café							\$ 69,657		2,368
Total	\$ -	\$ -	-	\$ -	\$ -	-	\$ 69,657	\$ -	2,368

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

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

Name of Facility LiveWell Alliance, Inc.				License No. 002-09-33		Report for Year Ended 9/30/2024			Page 11	of 37
Name	Salary Paid			Fringe Benefits and/or Other Payments (describe fully)	Full Description of Services Rendered	Total Hours Worked	Line Where Claimed on Page 10	Name and Address of All Other Employment**	Total Hours Worked	Compensation Received
	CCNH / RHNS	(Specify)	Other							
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		9/30/2024			12	37
Name	Salary Paid			Fringe Benefits and/or Other Payments (describe fully)	Full Description of Services Rendered	Total Hours Worked	Line Where Claimed on Page 10	Name and Address of All Other Employment**	Total Hours Worked	Compensation Received
	CCNH / RHNS	(Specify)	Other							
Section III - Administrators***										
Maley Hunt (10/1/23 - 9/30/24)	184,048			Standard benefits	Administrator	2,080	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 LiveWell Alliance, Inc.	License No. 002-09-33			Report for Year Ended 9/30/2024			Page 13		of 37
	Total Cost and Hours								
Item	CCNH / RHNS	Adjustment	Hours	(Specify)	Adjustment	Hours	Other	Adjustment	Hours
*B. Direct care consultants paid on a fee for service basis in lieu of salary (For all such services complete Schedule B1)									
1. Dietitian									
2. Dentist	13,032		126						
3. Pharmacist	14,532		119						
4. Podiatrist									
5. Physical Therapy									
a. Resident Care									
b. Other									
6. Social Worker									
7. Recreation Worker									
8. Physicians									
a. Medical Director (entire facility)	26,990		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)									
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	54,554		309						

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

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

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

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

** 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	9/30/2024					15	37
Item	Total	CCNH / RHNS	Adjustment	(Specify)	Adjustment	Other	Adjustment	
1. Administrative and General								
a. Employee Health & Welfare Benefits								
1. Workmen's Compensation	\$ 258,539	162,398	(70)			96,211		
2. Disability Insurance	\$ 7,712	4,843				2,869		
3. Unemployment Insurance	\$ 19,220	12,073	(5)			7,152		
4. Social Security (F.I.C.A.)	\$ 796,820	500,512	(214)			296,522		
5. Health Insurance	\$ 1,160,512	728,764				431,748		
6. Life Insurance (employees only) (not-owners and not-operators)	\$ 14,258	8,954				5,304		
7. Pensions (Non-Discriminatory) (not-owners and not-operators)	\$ 254,000	159,504				94,496		
8. Uniform Allowance	\$ 271	170				101		
9. Other (Specify) See Attached Schedule	\$ 63,552	39,909				23,643		
b. Personal Retirement Plans, Pensions, and Profit Sharing Plans for Owners and Operators (Discriminatory)*	\$							
c. Bad Debts*	\$							
d. Accounting and Auditing	\$ 74,473	52,922				21,551		
e. Legal (Services should be fully described on Page 15b)	\$ 10,641	19,356	(8,715)					
f. Insurance on Lives of Owners and Operators (Specify)*	\$							
g. Office Supplies	\$ 30,630	16,814				13,816		
h. Telephone and Cellular Phones								
1. Telephone & Pagers	\$ 41,408	29,425				11,983		
2. Cellular Phones	\$ 6,248	8,468	(5,668)			3,448		
i. Appraisal (Specify purpose and attach copy)*	\$							
j. Corporation Business Taxes (franchise tax)	\$							
k. Other Taxes (Not related to property - See Page 22)								
1. Income*	\$							
2. Other (Specify) See Attached Schedule	\$							
3. Resident Day User Fee	\$ 457,310	457,310						
Subtotal	\$ 3,195,594	2,201,422	(14,672)			1,008,844		

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

(Carry Subtotals forward to next page)

Schedule of Other Employee Benefits

Description	CCNH / RHNS	Adjustment	(Specify)	Adjustment	Other	Adjustment
	-				-	
Employee Ancillary Benefits	\$ 9,160				\$ 5,427	
Employee Physicals	4,101				2,429	
Human Resources - Fees	14,367				8,511	
Human Resources - Emp. Assist.	100				60	
Wellness Committee	12,181				7,216	
Total	\$ 39,909	\$ -	\$ -	\$ -	\$ 23,643	\$ -

Schedule of Other Taxes

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

General Information and Questionnaire

Accounting Basis

Name of Facility LiveWell Alliance, Inc.	License No. 002-09-33	Report for Year Ended 9/30/2024	Page 15b	of 37
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The records of this facility for the period covered by this report were maintained on the following basis:

☒ Accrual ☐ Cash ☐ Modified Cash

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

N/A

Independent Accounting Firm

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

Services Provided by This Firm (*describe fully*)

1 401K Audit, year-end audit, Medicaid and Medicare cost reports, tax Returns	\$ 61,879
2 Match calculations - Pension Audit	\$ 12,365
3 Tax services	\$ 229
4	\$
	Charge for Services Provided
	\$ 74,473

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

☒ Yes ☐ No Page 15, Line 1d

Legal Services Information

Name of Legal Firm or Independent Attorney	Telephone Number
1 Wigin and Dana	860-297-3700
2 Jackson & Lewis, LLP	860-522-0404
3 Gfeller Laurie, LLP	860-760-8400
4 Murtha Cullina, LLP	203-772-7700
5 Robinson & Cole	860-275-8200

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

- 1 10 Church Street, Hartford, CT 06083
- 2 90 State House Sq., Hartford, CT 06083
- 3 977 Farmington Ave. #200, West Hartford, CT 06107
- 4 265 Church St, New Haven, CT 06510
- 5 280 Trumbull St, Hartford, CT 06103

Services Provided by This Firm (*describe fully*)

1 Resident issues	\$ 4,637
2 HR/ Personnel legal issues	\$ 6,004
3 Leins - resident (Disallowed)	\$ 2,753
4 Consult on Construction legal issue (Disallowed)	\$ 2,937
5 Consult on Construction legal issue (Disallowed)	\$ 3,025
	Charge for Services Provided
	\$ 19,356

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

☒ Yes ☐ No Page 15, Line 1e

LiveWell
Page 15b Attachment - Accounting Breakout
FYE 9/30/2024

A.022
71.0622%

<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	61,879	61,879	-	43,973	43,973	-
Pension Contracts	12,365	12,365	-	8,787	8,787	-
TaxAct.com	229	229	-	163	163	-
	74,473	74,473	-	52,923	52,923	-

LiveWell
Disallowance Schedule for Cell Phones
September 30, 2024

Pg. 15c

	<u>Amount</u>	
Total Cell Phone Expense	\$ 8,468	TB Linked
Annual Allowable amount per Cell Phone	\$ 2,800	
Disallowed Cell Phone (Page 15, Line 1h2)	<u>\$ 5,668</u>	

PURPOSE: To disallow benefits related to marketing salaries.

<u>Page</u>	<u>Line</u>	<u>Description</u>	<u>Salary Disallowed</u>	<u>Benefits Disallow %</u>	<u>Benefits Disallowed</u>
10	12n	Marketing	2,931	9.8727%	289
					289

Total salaries per page 10	6,836,890	TB link
Total benefits (1a1, 1a3 & 1a4)	674,983	TB link
% to total	9.8727%	

	<u>Expense</u>	<u>Disallowance</u>	<u>Pg. / Line</u>
Workmen's Compensation	162,398	70	Pg. 15 / line 1a1
Unemployment Insurance	12,073	5	Pg. 15 / line 1a3
Social Security (F.I.C.A.)	500,512	214	Pg. 15 / line 1a4
	674,983	289	

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

Name of Facility LiveWell Alliance, Inc.		License No. 002-09-33		Report for Year Ended 9/30/2024			Page 16	of 37
Item		Total	CCNH / RHNS	Adjustment	(Specify)	Adjustment	Other	Adjustment
Subtotals Brought Forward:		3,195,594	2,201,422	(14,672)			1,008,844	
l. Travel and Entertainment								
1. Resident Travel and Entertainment	\$	319	227				92	
2. Holiday Parties for Staff	\$	8,377	16,479	(14,812)			6,710	
3. Gifts to Staff and Residents	\$	19,250	14,232	(778)			5,796	
4. Employee Travel	\$	17,480	3,372				14,108	
5. Education Expenses Related to Seminars and Conventions	\$	27,610	27,031				579	
6. Automobile Expense (<i>not purchase or depreciation</i>)	\$	42,800	31,083				11,717	
7. Other (<i>Specify</i>) See Attached Schedule	\$	313	769	(769)			313	
m. Other Administrative and General Expenses								
1. Advertising Help Wanted (<i>all such expenses</i>)	\$	149,481	149,481					
2. Advertising Telephone Directory (<i>all such expenses</i>)***	\$							
3. Advertising Other (<i>Specify</i>)*** See Attached Schedule	\$	104,452	113,790	(113,790)			104,452	
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)***	\$	1,784	4,381	(4,381)			1,784	
7. Postage	\$	6,487	4,610				1,877	
* 8. Dues and Membership Fees to Professional Associations (<i>Specify</i>) See Attached Schedule	\$	17,035	12,852	(1,051)			5,234	
8a. Dues to Chamber of Commerce & Other Non-Allowable Org.***	\$	163	812	(812)			163	
9. Subscriptions	\$	27,296	19,397				7,899	
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>)	\$	204,764	143,033				61,731	
12. Administrative Management Services**	\$							
13. Other (<i>Specify</i>) See Attached Schedule	\$	237,291	305,545	(189,489)			121,235	
C-14 Total Administrative & General Expenditures		\$ 4,060,496	3,048,516	(340,554)			1,352,534	

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

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

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

Schedule of Other Travel and Entertainment

Description	CCNH / RHNS	Adjustment	(Specify)	Adjustment	Other	Adjustment
	-				-	
Travel - Meals	\$ 655	\$ (655)			\$ 267	
Meals - Business expense	114	(114)			46	
Total Other Travel and Entertainment	\$ 769	\$ (769)	\$ -	\$ -	\$ 313	\$ -

Schedule of Other Advertising

Description	CCNH / RHNS	Adjustment	(Specify)	Adjustment	Other	Adjustment
	-				-	
Other Advertising	\$ 113,790	\$ (113,790)			\$ 104,452	
Total Other Advertising	\$ 113,790	\$ (113,790)	\$ -	\$ -	\$ 104,452	\$ -

Schedule of Dues

Description	CCNH / RHNS	Adjustment	(Specify)	Adjustment	Other	Adjustment
	-				-	
Leading Age Dues	\$ 10,658				\$ 4,342	
ALTCFM Dues	68				27	
Dementia Action Alliance Dues	426				174	
Annual Mutual Aid Dues	249				101	
MSW Membership Dues	168				68	
AAPACN Membership Dues	232				94	
AOTA Membership Dues	163	(163)			66	
CALA Membership Dues	888	(888)			362	
Total Dues	\$ 12,852	\$ (1,051)	\$ -	\$ -	\$ 5,234	\$ -

Schedule of Contributions

Description	CCNH / RHNS	Adjustment	(Specify)	Adjustment	Other	Adjustment
	-				-	
Total Contributions	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Schedule of Other Administrative and General

Description	CCNH / RHNS	Adjustment	(Specify)	Adjustment	Other	Adjustment
	-				-	
Licenses	\$ 75				\$ 30	
Flowers	7,687	(7,687)			3,130	
Professional Fees	94,528	(94,311)			38,493	
Software/Computer Supplies	92,996				37,872	
Small Equipment Purchase - G&A	144				59	
Licenses	586				239	
Donations made	3,245	(3,245)			1,322	
Service Charges - Bank	29,494	(16,905)			12,010	
Fines & Penalties	2,317	(2,317)			943	
Center for Resilient Living Expenses (Disallowed)	64,777	(64,777)			26,377	
Misc. income	247	(247)			101	
Supplies	1,620				659	
Licenses - SNF Only	1,450					
Computer Software & Supplies	6,379					
Total Other Administrative and General	\$ 305,545	\$ (189,489)	\$ -	\$ -	\$ 121,235	\$ -

Schedule C-1 - Management Services*

Name of Facility LiveWell Alliance, Inc.	License No. 002-09-33	Report for Year Ended 9/30/2024	Page 17	of 37
Name & Address of Individual or Company Supplying Service	Cost of Management Service	Full Description of Mgmt. Service Provided	Indicate Where Costs are Included in Annual Report Page #/Line #	
N/A				

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

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

Name of Facility LiveWell Alliance, Inc.		License No. 002-09-33		Report for Year Ended 9/30/2024			Page 18	of 37
Item		Total	CCNH / RHNS	Adjustment	(Specify)	Adjustment	Other	Adjustment
2. Dietary								
a. In-House Preparation & Service								
1. Raw Food	\$	440,964	300,169	(20,303)			161,098	
2. Non-Food Supplies	\$	42,963	27,958				15,005	
3. Other (Specify) _____ Other dietary supplies	\$	20,540	13,366				7,174	
b. Purchased Services (by contract other than through Management Services) (Complete Schedule C-2 att. Page 21)		\$	1,430	931			499	
c. Other (Specify) _____		\$						
2D. Total Dietary Expenditures (2a + b + c + d)		\$	505,897	342,424	(20,303)		183,776	
2E. Dietary Questionnaire		Total	CCNH / RHNS		(Specify)		Other	
F. Resident Meals: Total no. of meals served per day:*								
G. Is cost of employee meals included in 2D?		<input checked="" type="radio"/> Yes <input type="radio"/> No						
H. Did you receive revenue from employees?		<input type="radio"/> Yes <input checked="" type="radio"/> No If yes, specify amt.						
I. Where is the revenue received reported in the Cost Report? (Page/Line Item)		18 / 2a1						
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 9/30/2024				Page 19	of 37
Item		Total	CCNH / RHNS	Adjustment	(Specify)	Adjustment	Other	Adjustment
3. Laundry								
a. In-House Processing*		Lbs.						
1. Bed linens, cubicle curtains, draperies, gowns and other resident care items washed, ironed, and/or processed.***		Amt. \$	6,635	6,635				
2. Employee items including uniforms, gowns, etc. washed, ironed and/or processed.***		Lbs.						
		Amt. \$						
3. Personal clothing of residents washed, ironed, and/or processed.***		Lbs.						
		Amt. \$						
4. Repair and/or purchase of linens.***		Lbs.						
		Amt. \$						
b. Purchased Services (by contract other than through Management Services) (Complete Schedule C-2 att. Page 21)		\$	122,035	122,035				
c. Other (Specify)		\$						
3D. Total Laundry Expenditures (3a + b + c)		\$	128,670	128,670				
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 LiveWell Alliance, Inc.		License No. 002-09-33	Report for Year Ended 9/30/2024				Page 20	of 37	
Item			Total	CCNH / RHNS	Adjustment	(Specify)	Adjustment	Other	Adjustment
4.	Housekeeping	Sq. Ft. Serviced by Personnel							
	a. In-House Care								
	1. Supplies - Cleaning (<i>Mops, pails, brooms, etc.)</i>	Amt.	\$ 63,259	53,465				9,794	
	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.	\$ 42,466	35,891				6,575	
	C. Other (<i>Specify</i>)		\$						
4D. Total Housekeeping Expenditures (4a + b + c)			\$ 105,725	89,356				16,369	
5.	Resident Care (Supplies)**								
	a. Prescription Drugs***								
	1. Own Pharmacy		\$						
	2. Purchased from Guardian		\$	18,350	(18,350)				
	b. Medicine Cabinet Drugs		\$ 11,204	11,204					
	c. Medical and Therapeutic Supplies		\$ 211,491	211,491					
	d. Ambulance/Limousine***		\$						
	e. Oxygen								
	1. For Emergency Use		\$						
	2. Other***		\$	3,410	(3,410)				
	f. X-rays and Related Radiological Procedures***		\$						
	g. Dental (<i>Not dentists who should be included under salaries or fees</i>)		\$						
	h. Laboratory***		\$						
	i. Recreation		\$ 35,806	40,201	(4,395)				
	j. Direct Management Services*		\$						
	k. Indirect Management Services*		\$						
	l. Cable TV		\$						
	m. Other (Specify)**** See Attached Schedule		\$ 33,317	30,792	(16,259)			18,784	
	n. Physical Therapy Expense		\$						
o. Speech Therapy Expense		\$							
5P. Total Resident Care Expenditures (5a - 5o)			\$ 291,818	315,448	(42,414)		18,784		

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

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

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

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

Schedule of Other Resident Care

Description	CCNH / RHNS	Adjustment	(Specify)	Adjustment	Other	Adjustment
	-				-	
Supplies (Non-Medical)	\$ 221					
Air Fluid Mattress-rental	15,133	\$ (15,133)				
Small Equipment Purchased	758					
Supplies - PT	563					
Supplies	30				322	
Assisted Living Supplies					12,725	
COVID19 Supplies	12,911				5,258	
Resident Supplies	50				21	
Resident Items - Damaged/Lost	1,126	\$ (1,126)			458	
Total Other Resident Care	\$ 30,792	\$ (16,259)	\$ -	\$ -	\$ 18,784	\$ -

LiveWell
Disallowance Schedule for Cable TV
9/30/2024

Pg. 20b

	<u>Amount</u>
Total Cable TV Expense (Pg. 20, line 5i)	11,595 TB Linked
Annual Allowable amount	\$ 7,200
Disallowed Cable TV	<u>\$ 4,395</u>

Allocation Between Levels of Care

	Percent	Amount
SNF	100%	\$ 4,395
Assisted Living	0%	\$ -

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 9/30/2024				Page 21	of 37
Name of Individual or Company	Address	Related ** to Owners, Operators, Officers		Explanation of Relationship	Full Explanation of Service Provided*	Total Cost/Page Ref.***				
		Yes	No			CCNH / RHNS	(Specify)	Other	Pg	Line
Matrixcare (MDI-Achieve)		<input type="radio"/>	<input checked="" type="radio"/>	N/A	General ledger software / billing	61,510		25,455	16	m13
Connecticut Computer Service		<input type="radio"/>	<input checked="" type="radio"/>	N/A	Computer and software maintenance	165,424		67,363	Var	Var
UKG, Inc.		<input type="radio"/>	<input checked="" type="radio"/>	N/A	Payroll processing	38,580		15,711	16	m11
Adams & Knight, Inc.		<input type="radio"/>	<input checked="" type="radio"/>	N/A	Marketing services	76,309		31,074	16	m3
H&H Linen		<input type="radio"/>	<input checked="" type="radio"/>	N/A	Laundry services	108,694			19	3b
CWPM		<input type="radio"/>	<input checked="" type="radio"/>	N/A	Housekeeping - trash removal	35,089		6,428	20	4b
Security services of CT		<input type="radio"/>	<input checked="" type="radio"/>	N/A	Security	105,854		19,391	22	6f
E.A. Quinn Landscaping Contracting LLC		<input type="radio"/>	<input checked="" type="radio"/>	N/A	Landscaping	10,532		1,929	22	6f
Macri Associates		<input type="radio"/>	<input checked="" type="radio"/>	N/A	HVAC	42,972		7,872	22	6f
Facility Compliance Fire Protection		<input type="radio"/>	<input checked="" type="radio"/>	N/A	Inspections & life safety reviews	14,123		2,587	22	6f
Relias, LLC		<input type="radio"/>	<input checked="" type="radio"/>	N/A	Education software	12,840			16	L5
Indeed		<input type="radio"/>	<input checked="" type="radio"/>	N/A	Recruiting / Help wanted	106,224		43,257	16	m1
Amston Real Estate		<input type="radio"/>	<input checked="" type="radio"/>	N/A	Moving company	38,264		15,582	16	m13
Arjo		<input type="radio"/>	<input checked="" type="radio"/>	N/A	Repairs and maintenance	9,093		1,666	22	6a

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

** Refer to Page 4 for definition of related.

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

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

Name of Facility LiveWell Alliance, Inc.				License No. 002-09-33	Report for Year Ended 9/30/2024				Page 21a	of 37
Name of Individual or Company	Address	Related ** to Owners, Operators, Officers		Explanation of Relationship	Full Explanation of Service Provided*	Total Cost/Page Ref.***				
		Yes	No			CCNH / RHNS	(Specify)	Other	Pg	Line
Connecticut Public Broadcasting, Inc.		j	☐	N/A	Marketing	27,679	-	11,271	16	m3
Controlled Air, Inc.		j	☐	N/A	HVAC	17,666	-	3,236	22	6f
GYL Financial Synergies		j	☐	N/A	Investment analyst	17,766	-	7,234	16	m13
Iron Mountain Inc		j	☐	N/A	Storage	13,713	-	2,512	22	6f
KDM Services, LLC		j	☐	N/A	Groundskeeping	13,603	-	2,492	22	6f
Otis Elevator Company		j	☐	N/A	Elevator maintenance	13,234	-	-	22	6f
Rinaldi Linen Service		j	☐	N/A	Laundry services	13,341	-	-	19	3b
Saucier Mechanical Services		j	☐	N/A	Equipment repair	6,588	-	3,536	18	2d
SoCCA		j	☐	N/A	CRL - Professional fees	13,143	-	5,352	16	m13

* 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 LiveWell Alliance, Inc.		License No. 002-09-33	Report for Year Ended 9/30/2024				Page 22	of 37
Item		Total	CCNH / RHNS	Adjustment	(Specify)	Adjustment	Other	Adjustment
6. Maintenance & Operation of Plant								
a. Repairs & Maintenance	\$	39,677	35,968				3,709	
b. Heat	\$	75,961	64,200				11,761	
c. Light & Power	\$	261,104	220,678				40,426	
d. Water	\$	29,775	25,165				4,610	
e. Equipment Lease (<i>Provide detail on page 22b</i>)	\$	4,303	3,637				666	
f. Other (<i>itemize</i>)	\$	352,388	264,257				88,131	
See Attached Schedule								
6g. Total Maint. & Operating Expense (6a - 6f)		\$ 763,208	613,905				149,303	
7. Depreciation (<i>complete schedule page 23*</i>)								
a. Land Improvements	\$	14,805	12,513				2,292	
b. Building & Building Improvements	\$	788,694	666,584				122,110	
c. Non-Movable Equipment	\$							
d. Movable Equipment	\$	265,572	224,455				41,117	
*7e. Total Depreciation Costs (7a + b + c + d)		\$ 1,069,071	903,552				165,519	
8. Amortization (<i>Complete att. Schedule Page 24*</i>)								
a. Organization Expense	\$							
b. Mortgage Expense	\$	75,759	413,555	(413,555)			75,759	
c. Leasehold Improvements	\$							
d. Other (<i>Specify</i>)	\$							
*8e. Total Amortization Costs (8a + b + c + d)		\$ 75,759	413,555	(413,555)			75,759	
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	\$	83,469	70,546				12,923	
c. Personal property taxes	\$	24,798	20,959				3,839	
11. Total Property Expenses (7e + 8e + 9 + 10)		\$ 1,253,097	1,408,612	(413,555)			258,040	

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

Schedule of Other Repairs and Maintenance

Description	CCNH / RHNS	Adjustment	(Specify)	Adjustment	Other	Adjustment
	-				-	
Purchased Services - Elevator Service	\$ 14,604					
Small Furnishings - Décor					42,397	
Service Contracts	4,965				910	
Grounds Landscaping	9,812				1,798	
Repairs & Maintenance	2,156				395	
Purchased Services	507				93	
Snow Plowing	3,791				694	
Small Equipment Purchase	2,142				392	
Exterminator Service	3,898				714	
Supplies - Plant & Maint.	12,760				2,338	
Maintenance Inspections	13,705				2,511	
Grounds Maintenance	10				2	
Grounds Landscaping	12,750				2,336	
Equipment Rental	7,356				1,347	
Small Equipment Purchase - Plant & Maint	2,076				380	
Purchased Services - Indoor Plants	2,840				520	
Purchased Services - Snow Plowing	12,524				2,294	
Purchased Services - Fire Protection	6,108				1,119	
Purchased Services - Security	105,905				19,400	
Purchased Services - HVAC	29,535				5,411	
Equipment Rental - Storage Space	16,813				3,080	
Total Other Repairs and Maintenance	\$ 264,257	\$ -	\$ -	\$ -	\$ 88,131	\$ -

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 9/30/2024		Page 22b	of 37
Name and Address of Lessor	Related * to Owners, Operators, Officers		Description of Items Leased	Date of Lease**	Term of Lease	Annual Amount of Lease	Amount Claimed	
	Yes	No						
Quadient Leasing/Neofunds	<input type="radio"/>	<input checked="" type="radio"/>	Postage Machine	Monthly	Open Ended	1,579	1,579	
Krystal Kleer	<input type="radio"/>	<input checked="" type="radio"/>	Water Cooler	Monthly	Open Ended	2,724	2,724	
	<input type="radio"/>	<input checked="" type="radio"/>						
	<input type="radio"/>	<input checked="" type="radio"/>						
	<input type="radio"/>	<input checked="" type="radio"/>						
	<input type="radio"/>	<input checked="" type="radio"/>						
	<input type="radio"/>	<input checked="" type="radio"/>						
	<input type="radio"/>	<input checked="" type="radio"/>						
	<input type="radio"/>	<input checked="" type="radio"/>						
	<input type="radio"/>	<input checked="" type="radio"/>						
	<input type="radio"/>	<input checked="" type="radio"/>						
Is a Mileage Log Book Maintained for All Leased Vehicles ?							<input type="radio"/> Yes <input type="radio"/> No	Total *** 4,303

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

** Attach copies of newly acquired leases.

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

LiveWell
Page 22b - Leases Breakout
FYE 9/30/2024

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	1,579	1,335
Krystal Kleer	Water Cooler	Monthly	Open Ended	2,724	2,302
				4,303	3,637

Depreciation Schedule

[illegible]

Schedule of Land Improvements Acquired during this report period

Acquisition Date	Description of Item	Cost	Useful Life	Depreciation
Additions:				
See attached	See attached	\$ 7,853	10	\$ 785
Total additions for Land Improvements		\$ 7,853		\$ 785 *
Deletions:				
Total deletions for Land Improvements		\$ -		\$ - **

*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	\$ 19,278,944	Various	\$ 596,464
Total additions for Building Improvements		\$ 19,278,944		\$ 596,464 *
Deletions:				
Total deletions for Building Improvements		\$ -		\$ - **

*Ties to Page 23, Line B3

**Ties to Page 23, Line B2

Schedule of Non-Movable Equipment Acquired during this report period

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

*Ties to Page 23, Line C3

**Ties to Page 23, Line C2

Schedule of Movable Equipment Acquired during this report period

Acquisition Date	Description of Item	Pick One	Cost	Useful Life	Depreciation
		Movable Category			
Additions:					
See attached	See attached	Administrative	\$ 1,378,883	Various	\$ 119,988
		PICK A CATEGORY			
		PICK A CATEGORY			
		PICK A CATEGORY			
		PICK A CATEGORY			
		PICK A CATEGORY			
Total additions for Movable Equipment			\$ 1,378,883		\$ 119,988 *
Deletions:					
Total deletions for Movable Equipment			\$ -		\$ - **

*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 Improvement		\$ -		\$ - *
Deletions:				
Total deletions for Leasehold Improvement		\$ -		\$ - **

*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>2023 Accum Depreciation</u>	<u>2024 Depreciation</u>	<u>2024 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	856,805	-	856,805	-
9/30/2019 Asset Additions									
Commercial Asphalt Maintenance	10	9/1/2019	7,459	7,459	S/L	3,730	746	4,476	2,983
9/30/2022 Asset Additions									
66 Mulberry Street - Parking Lot**	20	FY2022	266,164	224,955	S/L	22,496	11,248	33,744	191,211
9/30/2023 Asset Additions									
Hartford Fences	10	FY2023	23,974	20,262	S/L	2,026	2,026	4,052	16,210
9/30/2024 Asset Additions									
Fuss & Oneill - Asbestos Removal	10	May 2024	7,853	7,853	S/L	-	785	785	7,068
Total Land Improvements			1,162,255	1,117,334		885,057	14,805	899,862	217,472

<u>Description</u>	<u>Useful Life</u>	<u>Acquisition Date</u>	<u>Cost</u>	<u>Cost To Be Depreciated</u>	<u>Method</u>	<u>2023 Accum Depreciation</u>	<u>2024 Depreciation</u>	<u>2024 Accum Depreciation</u>	<u>NBV</u>
Building Improvements									
Prior Period Acq. (Per 9/30/2017 Cost Report)	Various	Various	13,950,180	13,856,893	S/L	12,645,063	153,528	12,798,591	1,058,302
9/30/2018 Asset Tranfers									
Land/Farmington Ave Asset Transfer	30	10/1/2017	(382,287)	(289,000)		-	-	-	(289,000)
9/30/2018 Asset Additions									
RLPS Architects	30	6/1/2018	8,021	8,021	S/L	1,602	267	1,869	6,152
RLPS Architects	30	7/1/2018	4,468	4,468	S/L	894	149	1,043	3,425
Automatic Door Systems	10	10/1/2017	1,298	1,298	S/L	715	130	845	453
EMCOR Services	10	10/1/2017	831	831	S/L	457	83	540	291
Kinsley Power	10	11/1/2017	698	698	S/L	385	70	455	243
Bay State Elevator	10	12/1/2017	3,337	3,337	S/L	1,837	334	2,171	1,166
Rewire 2A	10	12/1/2017	516	516	S/L	285	52	337	179
Labeling of 8 Doors - Molding	10	12/1/2017	2,175	2,175	S/L	1,198	218	1,416	759
Reliable Refrigerators	10	1/1/2018	2,329	2,329	S/L	1,281	233	1,514	815
Innovative Building & Renovations	10	2/1/2018	5,970	5,970	S/L	3,284	597	3,881	2,090
Automatic Door Systems	10	3/1/2018	1,189	1,189	S/L	654	119	773	416
EMCOR Services	10	3/1/2018	600	600	S/L	330	60	390	210
Kinsley Power	10	3/1/2018	667	667	S/L	368	67	435	232
Reliable Refrigerators	10	3/1/2018	854	854	S/L	468	85	553	301
Reliable Refrigerators	10	4/1/2018	900	900	S/L	495	90	585	315
Reliable Refrigerators	10	4/1/2018	752	752	S/L	413	75	488	264
Wiremen	10	4/1/2018	1,212	1,212	S/L	666	121	787	425
Saucier Mechanical Services	10	6/1/2018	3,465	3,465	S/L	1,908	347	2,255	1,210
EMCOR Services	10	7/1/2018	700	700	S/L	385	70	455	245
James Brandanini	10	7/1/2018	625	625	S/L	346	63	409	216
Automated Building Services	10	8/1/2018	699	699	S/L	385	70	455	244
EMCOR Services	10	8/1/2018	1,821	1,821	S/L	1,001	182	1,183	638
Amex	10	8/1/2018	960	960	S/L	528	96	624	336
Innovative Building & Renovations	10	9/1/2018	20,774	20,774	S/L	11,424	2,077	13,501	7,273
Stanley Access Tech	10	9/1/2018	1,644	1,644	S/L	903	164	1,067	577
Tao Water Art Gallery	10	9/1/2018	5,800	5,800	S/L	3,190	580	3,770	2,030
A-Tech (Dietary)	10	9/1/2018	1,332	1,332	S/L	732	133	865	467
Arjo, Inc (Motor Gear Box)	10	9/1/2018	1,121	1,121	S/L	616	112	728	393
Emcor (HRU & Exhaust Fan Repair)	10	9/1/2018	3,166	3,166	S/L	1,743	317	2,060	1,106
MJ Daly LLC (Sprinkler Removed)	10	9/1/2018	1,031	1,031	S/L	567	103	670	361
Positano Plumbing	10	9/1/2018	851	851	S/L	425	85	510	341
Baystate Elevator	10	9/1/2018	793	793	S/L	395	79	474	319
9/30/2019 Asset Additions									
Richter & Cegan, Inc - Plans	30	3/31/2019	3,695	3,695	S/L	615	123	738	2,957
James Bradanini	10	10/1/2018	650	650	S/L	293	65	358	293

Superior Fence	10	12/18/2018	2,875	2,875	S/L	1,296	288	1,584	1,291
Emcore (HRU & Heating Repair)	10	1/19/2019	3,038	3,038	S/L	1,368	304	1,672	1,366
Superior Fence	10	3/19/2019	835	835	S/L	378	84	462	373
Emcore	10	3/19/2019	2,323	2,323	S/L	1,044	232	1,276	1,047
Automated Building Systems	10	3/19/2019	2,524	2,524	S/L	1,134	252	1,386	1,138
Innovative Building Renovations	10	4/19/2019	1,690	1,690	S/L	761	169	930	761
Superior Fence	10	4/19/2019	2,325	2,325	S/L	1,048	233	1,281	1,044
Raintech	10	4/19/2019	2,445	2,445	S/L	1,102	245	1,347	1,098
Emcore Services	10	4/19/2019	2,113	2,113	S/L	950	211	1,161	952
James Bradanini	10	5/19/2019	625	625	S/L	283	63	346	279
Emcore Services	10	5/19/2019	853	853	S/L	383	85	468	385
Innovative Building Renovations	10	6/19/2019	27,200	27,200	S/L	12,240	2,720	14,960	12,240
Proline -(Kitchen Repairs)	10	6/19/2019	1,627	1,627	S/L	733	163	896	730
Automated Building Systems	10	6/19/2019	675	675	S/L	306	68	374	301
Emcor Services	10	6/19/2019	611	611	S/L	275	61	336	275
Emcor Services	10	6/19/2019	2,612	2,612	S/L	1,175	261	1,436	1,176
Proline -(Kitchen Repairs)	10	6/19/2019	642	642	S/L	288	64	352	290
Proline -(Kitchen Repairs)- Freezer Doors	10	7/1/2019	5,741	5,741	S/L	2,583	574	3,157	2,584
Raintech - Door Repair	10	7/1/2019	1,528	1,528	S/L	688	153	841	687
Emcore	10	7/1/2019	1,968	1,968	S/L	886	197	1,083	885
Wiremen, Inc	10	8/19/2019	868	868	S/L	391	87	478	390
Innovative Building Renovations-Desk Stations & Med Safe	10	9/19/2019	4,780	4,780	S/L	2,151	478	2,629	2,151

9/30/2020 Asset Additions

New England Subsurface Imaging	30	9/16/2020	400	400	S/L	52	13	65	335
Emcore	10	10/19/2019	3,213	3,213	S/L	1,284	321	1,605	1,608
Emcore	10	10/19/2019	5,438	5,438	S/L	2,176	544	2,720	2,718
Emcore	10	10/19/2019	1,107	1,107	S/L	444	111	555	552
Wiremen, Inc	10	Oct-19	2,458	2,458	S/L	984	246	1,230	1,228
Emcore	10	11/19/2019	1,791	1,791	S/L	716	179	895	896
R&S Construction Services - Roof Repair	10	11/19/2019	3,746	3,746	S/L	1,500	375	1,875	1,871
James Brandini	10	11/19/2019	1,150	1,150	S/L	460	115	575	575
Stanley Access Tech - Door Repair	10	11/19/2019	922	922	S/L	368	92	460	462
Raintech -	10	11/19/2019	748	748	S/L	300	75	375	373
Emcore	10	11/19/2019	1,705	1,705	S/L	684	171	855	850
Wiremen, Inc	10	11/19/2019	1,939	1,939	S/L	776	194	970	969
Emcore	10	12/19/2019	2,861	2,861	S/L	1,144	286	1,430	1,431
Emcore - Hot Water Heater	10	1/14/2020	15,812	15,812	S/L	6,324	1,581	7,905	7,907
Emcore	10	1/20/2020	1,199	1,199	S/L	480	120	600	599
R&S Construction Services - Roof Repair	10	1/31/2020	24,992	24,992	S/L	9,996	2,499	12,495	12,497
Raintech - Door Repair and Frames	10	1/28/2020	6,909	6,909	S/L	2,764	691	3,455	3,454
Automated Building Systems	10	1/17/2020	1,745	1,745	S/L	700	175	875	870
Raintech	10	1/20/2020	572	572	S/L	228	57	285	287
Wiremen, Inc	10	1/21/2020	619	619	S/L	248	62	310	309
Emcore	10	1/30/2020	714	714	S/L	284	71	355	359
Kinsley Power Systems	10	2/20/2020	1,140	1,140	S/L	456	114	570	570
Wiremen, Inc	10	2/20/2020	3,150	3,150	S/L	1,260	315	1,575	1,575
Emcore	10	2/20/2020	5,441	5,441	S/L	2,176	544	2,720	2,721
James Brandini	10	3/20/2020	1,415	1,415	S/L	568	142	710	705
Innovative Building Renovations-Offices	10	3/20/2020	23,910	23,910	S/L	9,564	2,391	11,955	11,955
Superior Fence	10	5/20/2020	525	525	S/L	212	53	265	260
Emcore	10	7/20/2020	6,591	6,591	S/L	2,636	659	3,295	3,296
Emcore	10	7/20/2020	3,756	3,756	S/L	1,504	376	1,880	1,876
Positano Plumbing	10	7/20/2020	845	845	S/L	340	85	425	420
ARJO	10	7/20/2020	3,796	3,796	S/L	1,520	380	1,900	1,896
Superior Fence	10	9/20/2020	1,200	1,200	S/L	480	120	600	600

9/30/2021 Asset Additions

Wiremen, Inc	10	11/1/2020	1,299	1,299	S/L	390	130	520	779
Emcore	10	1/21/2021	3,213	3,213	S/L	963	321	1,284	1,929
Emcore	10	1/21/2021	2,964	2,964	S/L	888	296	1,184	1,780
Wiremen, Inc	10	2/21/2021	1,312	1,312	S/L	393	131	524	788
Kinsley Power Systems	10	2/21/2021	667	667	S/L	201	67	268	399
Automated Building Systems	10	3/21/2021	3,076	3,076	S/L	924	308	1,232	1,844
Emcore	10	4/21/2021	3,213	3,213	S/L	963	321	1,284	1,929
Kinsley Power Systems	10	4/21/2021	2,487	2,487	S/L	747	249	996	1,491
ARJO	10	4/21/2021	2,002	2,002	S/L	600	200	800	1,202

Emcore	10	5/11/2021	1,578	1,578	S/L	474	158	632	946
Emcore	10	5/27/2021	13,947	13,947	S/L	4,185	1,395	5,580	8,367
Emcore	10	7/21/2021	3,213	3,213	S/L	963	321	1,284	1,929
Stanley Door	10	7/21/2021	1,483	1,483	S/L	444	148	592	891
Gid Wildman & Son Painting LLC	10	8/21/2021	1,250	1,250	S/L	375	125	500	750
Gid Wildman & Son Painting LLC	10	8/21/2021	1,250	1,250	S/L	375	125	500	750
Emcore	10	8/21/2021	1,783	1,783	S/L	534	178	712	1,071
Gid Wildman & Son Painting LLC	10	9/21/2021	1,275	1,275	S/L	384	128	512	763
Gid Wildman & Son Painting LLC	10	9/21/2021	1,500	1,500	S/L	450	150	600	900

9/30/2022 Asset Additions

Emcore	10	10/21/2021	3,310	3,310	S/L	662	331	993	2,317
Innovative Building Renovations-	10	10/21/2021	3,665	3,665	S/L	734	367	1,101	2,564
Wiremen, Inc	10	10/21/2021	1,709	1,709	S/L	342	171	513	1,196
Roberge Plumbing Inc	10	11/21/2021	8,650	8,650	S/L	1,730	865	2,595	6,055
Facility Compliance	10	11/21/2021	3,398	3,398	S/L	680	340	1,020	2,378
Wiremen, Inc	10	11/21/2021	3,095	3,095	S/L	620	310	930	2,165
Emcore	10	11/21/2021	1,710	1,710	S/L	342	171	513	1,197
Emcore	10	11/21/2021	851	851	S/L	170	85	255	596
Emcore	10	12/21/2021	7,129	7,129	S/L	1,426	713	2,139	4,990
Emcore	10	1/22/2022	2,399	2,399	S/L	480	240	720	1,679
Emcore	10	1/22/2022	3,310	3,310	S/L	662	331	993	2,317
Emcore	10	1/22/2022	5,861	5,861	S/L	1,172	586	1,758	4,103
Gid Wildman & Son Painting LLC	10	1/22/2022	675	675	S/L	136	68	204	471
Gid Wildman & Son Painting LLC	10	3/22/2022	750	750	S/L	150	75	225	525
Kinsley Power Systems	10	3/22/2022	667	667	S/L	134	67	201	466
Emcore	10	4/22/2022	1,467	1,467	S/L	294	147	441	1,026

9/30/2023 Asset Additions

Macri Associates**	10	7/23/2023	7,540	6,373	S/L	637	637	1,274	5,099
Macri Associates**	10	7/23/2023	2,219	1,875	S/L	188	188	376	1,499
Macri Associates**	10	2/1/2023	2,302	1,946	S/L	195	195	390	1,556
Rainteck Sound & Communication**	10	9/23/2023	1,728	1,460	S/L	146	146	292	1,168
Rainteck Sound & Communication**	10	9/23/2023	3,355	2,836	S/L	284	284	568	2,268
Rainteck Sound & Communication**	10	9/23/2023	810	685	S/L	69	69	138	547

9/30/2024 Asset Additions

ATC Audio Inc.	5	10/23/2023	650	549	S/L	-	110	110	439
Macri Associates	10	10/23/2023	4,274	3,612	S/L	-	361	361	3,251
Macri Associates	10	10/23/2023	1,564	1,322	S/L	-	132	132	1,190
Macri Associates	10	11/23/2023	7,272	6,146	S/L	-	615	615	5,531
Controlled Air	10	4/24/2024	9,100	7,691	S/L	-	769	769	6,922
Controlled Air	10	4/24/2024	6,450	5,451	S/L	-	545	545	4,906
Macri Associates	10	Jun-24	9,062	7,659	S/L	-	766	766	6,893
Macri Associates	10	Jun-24	7,990	6,753	S/L	-	675	675	6,078
Macri Associates	10	7/24/2024	12,639	10,682	S/L	-	1,068	1,068	9,614
Controlled Air	10	6/24/2024	549	464	S/L	-	46	46	418
Hartford Elevator	10	7/24/2024	28,173	23,811	S/L	-	2,381	2,381	21,430
Hartford Elevator	10	7/24/2024	5,605	4,737	S/L	-	474	474	4,263
CON - CCNH Portion	30	9/30/2024	9,303,767	9,303,767	S/L	-	310,126	310,126	8,993,641
CON - Campus Portion	30	9/30/2024	9,881,849	8,351,882	S/L	-	278,396	278,396	8,073,486

Total Building Improvements			33,247,599	31,700,402		12,795,446	788,694	13,584,140	18,116,262
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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>2023 Accum Depreciation</u>	<u>2024 Depreciation</u>	<u>2024 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>2023 Accum Depreciation</u>	<u>2024 Depreciation</u>	<u>2024 Accum Depreciation</u>	<u>NBV</u>
Movable Equipment									
Prior Period Acq. (Per 9/30/2017 Cost Report)	Various	Various	2,615,398	2,615,398	S/L	2,577,469	32,957	2,610,426	4,972

9/30/2018 Asset Additions

Ice Machine Repair	5	11/1/2017	581	581	S/L	581	-	581	-
American Express	5	1/1/2018	3,157	3,157	S/L	3,157	-	3,157	-
American Express	5	12/1/2017	4,166	4,166	S/L	4,166	-	4,166	-
Sheets & Pillow Cases	5	2/1/2018	1,754	1,754	S/L	1,754	-	1,754	-
2 Beds	5	3/1/2018	4,684	4,684	S/L	4,684	-	4,684	-
Refrigerator	5	6/1/2018	1,199	1,199	S/L	1,199	-	1,199	-
Refrigerator	5	6/1/2018	1,439	1,439	S/L	1,439	-	1,439	-
Carpet Tiles	5	7/1/2018	913	913	S/L	913	-	913	-
Arjo, Inc.	5	8/1/2018	9,339	9,339	S/L	9,339	-	9,339	-
Decian	3	10/1/2017	1,495	1,495	S/L	1,495	-	1,495	-
Decian	3	10/1/2017	2,336	2,336	S/L	2,336	-	2,336	-
American Express	3	10/1/2017	1,469	1,469	S/L	1,469	-	1,469	-
Copier XC702	3	11/1/2017	6,061	6,061	S/L	6,061	-	6,061	-
Decian	3	12/1/2017	6,432	6,432	S/L	6,432	-	6,432	-
Copier XC702	3	12/1/2017	3,125	3,125	S/L	3,125	-	3,125	-
American Express - PC Mall	3	12/1/2017	952	952	S/L	952	-	952	-
Best Buy PC Accessories	3	12/1/2017	2,269	2,269	S/L	2,269	-	2,269	-
Microsoft Software	3	12/1/2017	101	101	S/L	101	-	101	-
Copier XC702	3	1/1/2018	3,361	3,361	S/L	3,361	-	3,361	-
2 Computer 1 Phone	3	1/1/2018	2,482	2,482	S/L	2,482	-	2,482	-
Copier XC702	3	2/1/2018	3,087	3,087	S/L	3,087	-	3,087	-
Copier XC702	3	3/1/2018	3,635	3,635	S/L	3,635	-	3,635	-
Copier XC702	3	4/1/2018	3,087	3,087	S/L	3,087	-	3,087	-
Laptops	3	4/1/2018	12,909	12,909	S/L	12,909	-	12,909	-
Microsoft Software	3	4/1/2018	1,236	1,236	S/L	1,236	-	1,236	-
Copier XC702	3	5/1/2018	3,361	3,361	S/L	3,361	-	3,361	-
Amex - PC Mall Computers	3	6/1/2018	1,469	1,469	S/L	1,469	-	1,469	-
Copier XC702	3	6/1/2018	3,361	3,361	S/L	3,361	-	3,361	-
Computer Equipment	3	6/1/2018	890	890	S/L	890	-	890	-
Computer Equipment	3	6/1/2018	4,040	4,040	S/L	4,040	-	4,040	-
Automated Building Systems	3	7/1/2018	500	500	S/L	500	-	500	-
Copier XC702	3	7/1/2018	4,420	4,420	S/L	4,420	-	4,420	-
Computers	3	7/1/2018	1,688	1,688	S/L	1,688	-	1,688	-
Copier XC702	3	8/1/2018	3,087	3,087	S/L	3,087	-	3,087	-
Service Software	3	8/1/2018	850	850	S/L	850	-	850	-
Computers	3	8/1/2018	905	905	S/L	905	-	905	-
Software	3	8/1/2018	1,299	1,299	S/L	1,299	-	1,299	-
Sharepoint Software & Licensing	3	8/1/2018	4,923	4,923	S/L	4,923	-	4,923	-
Decian	3	8/1/2018	808	808	S/L	808	-	808	-
Copier XC702	3	9/1/2018	3,087	3,087	S/L	3,087	-	3,087	-
Strategic Furniture	3	1/1/2018	16,480	16,480	S/L	16,480	-	16,480	-
Refrigerator	3	4/1/2018	1,168	1,168	S/L	1,168	-	1,168	-
Photo Equipment	3	9/1/2018	3,340	3,340	S/L	3,340	-	3,340	-
Martin Cabinet	5	9/1/2018	378	378	S/L	378	-	378	-

9/30/2019 Asset Additions

US Bank Equipment -	5	10/10/2018	3,087	3,087	S/L	2,983	105	3,087	-
Matrix Care - EMR Software	5	10/10/2018	9,717	9,717	S/L	9,392	326	9,717	-
Apple - Amex	5	10/10/2018	636	636	S/L	614	22	636	-
PCM- Amex - Laptop & Desktop mini	5	10/18/2018	1,882	1,882	S/L	1,818	64	1,882	-
US Bank Equipment	5	11/1/2018	3,167	3,167	S/L	3,060	107	3,167	-
PCM - HP EliteBook-Amex-T.Bowen	5	12/13/2018	2,123	2,123	S/L	2,054	70	2,123	-
PCM-Lenovo - Amex-Defrancesa,Rabinoff	5	12/13/2018	1,972	1,972	S/L	1,905	67	1,972	-
US Bank Equipment	5	12/13/2018	3,167	3,167	S/L	3,060	107	3,167	-
US Bank Equipment	5	1/1/2019	3,448	3,448	S/L	3,335	113	3,448	-
US Bank Equipment	5	2/1/2019	3,448	3,448	S/L	3,335	113	3,448	-
Matrix Care - EMR Software	5	2/19/2019	6,323	6,323	S/L	6,114	209	6,323	-
Automated Building Systems	5	3/19/2019	2,209	2,209	S/L	2,136	73	2,209	-
US Bank Equipment	5	4/19/2019	3,167	3,167	S/L	3,060	107	3,167	-
PCM- Amex Ian Laptop & Screen	5	4/19/2019	1,015	1,015	S/L	981	34	1,015	-
PCM- Shazia Laptop	5	4/19/2019	785	785	S/L	759	26	785	-
PCM- 2 Laptops	5	4/19/2019	1,711	1,711	S/L	1,653	58	1,711	-
US Bank Equipment	5	3/19/2019	3,448	3,448	S/L	3,335	113	3,448	-
Conn Computer Services - Laptops	5	5/19/2019	10,134	10,134	S/L	9,797	337	10,134	-
US Bank Equipment	5	6/19/2019	6,334	6,334	S/L	6,124	210	6,334	-
Conn Computer Services - Transition Services	5	6/19/2019	49,411	49,411	S/L	47,763	1,648	49,411	-

Laptop (American Express -PCM - Anya)	5	6/19/2019	985	985	S/L	952	33	985	-
Mercury Security	5	7/1/2019	3,572	3,572	S/L	3,451	121	3,572	-
Conn Computer Services - Transition Services	5	7/1/2019	21,968	21,968	S/L	21,237	731	21,968	-
US Bank Equipment	5	8/19/2019	7,125	7,125	S/L	6,888	238	7,125	-
Conn Computer Services - 3 Laptops	5	8/19/2019	5,342	5,342	S/L	5,162	180	5,342	-
Costco - 2 Apple MACS	5	9/19/2019	5,105	5,105	S/L	4,935	170	5,105	-
US Bank Equipment	5	9/19/2019	3,105	3,105	S/L	3,002	104	3,105	-
Treadmills	5	11/18/2018	1,800	1,800	S/L	1,620	180	1,800	-
Home Depot - Refridgerator - Amex - 1A	5	12/1/2018	1,519	1,519	S/L	1,368	151	1,519	-
Chairs - Costco -Michael S	5	2/19/2019	1,361	1,361	S/L	1,224	137	1,361	-
Joerns Healthcare	5	4/19/2019	2,411	2,411	S/L	2,169	242	2,411	-
Restaurant Equipment -Stove	5	4/19/2019	8,740	8,740	S/L	7,866	874	8,740	-
Joerns Healthcare- Kit Control Box & Assist	5	5/19/2019	610	610	S/L	549	61	610	-
Warehouse Store Fixture	5	6/19/2019	964	964	S/L	868	96	964	-
Joerns Healthcare - Bed Kit	5	7/1/2019	615	615	S/L	554	62	615	-
American Express - Television for ADC	5	8/19/2019	748	748	S/L	675	73	748	-
9/30/2020 Asset Additions						-			
American Express - Christmas Trees	5	11/19/2019	1,800	1,800	S/L	1,260	360	1,620	180
Daniels Equipment Company - Washing Machine & Dryer	5	12/3/2019	2,599	2,599	S/L	1,820	520	2,340	259
Amex - HD Supply, Home Depot, Martin - Cabinet	5	12/28/2019	1,180	1,180	S/L	826	236	1,062	118
Arjo, Inc	5	12/1/2019	730	730	S/L	511	146	657	73
Amex - Overhead Door Repair, Martin Cabinets, Max Sound	5	1/28/2020	1,407	1,407	S/L	984	281	1,265	143
Amex - Furniture	5	2/20/2020	1,496	1,496	S/L	1,047	299	1,346	151
Amex - Supplies	5	2/20/2020	4,546	4,546	S/L	3,182	909	4,091	456
Costco - Supplies	5	3/20/2020	365	365	S/L	256	73	329	37
Warehouse Store Fixture Freezer	5	4/20/2020	4,607	4,607	S/L	3,224	921	4,145	463
Amex	5	4/20/2020	481	481	S/L	336	96	432	49
US Bank Equipment	3	10/19/2019	2,903	2,903	S/L	2,903	-	2,903	-
Conn Computer Services - Laptops	3	10/19/2019	9,300	9,300	S/L	9,300	-	9,300	-
US Bank Equipment	3	10/19/2019	2,824	2,824	S/L	2,824	-	2,824	-
Automated Building Systems	3	10/31/2019	1,153	1,153	S/L	1,153	-	1,153	-
Mercury Security - Cameras	3	10/19/2019	2,040	2,040	S/L	2,040	-	2,040	-
Conn Computer Services - Laptop Setup (30)	3	11/19/2019	4,950	4,950	S/L	4,950	-	4,950	-
US Bank Equipment	3	12/20/2019	2,903	2,903	S/L	2,903	-	2,903	-
Conn Computer Services - 2 Laptops	3	12/24/2019	4,512	4,512	S/L	4,512	-	4,512	-
US Bank Equipment	3	2/20/2020	2,903	2,903	S/L	2,903	-	2,903	-
US Bank Equipment	3	3/20/2020	2,903	2,903	S/L	2,903	-	2,903	-
Conn Computer Services - Laptop	3	3/20/2020	1,698	1,698	S/L	1,698	-	1,698	-
US Bank Equipment	3	4/30/2020	2,903	2,903	S/L	2,903	-	2,903	-
American Express	3	4/30/2020	1,268	1,268	S/L	1,268	-	1,268	-
US Bank Equipment	3	5/20/2020	2,903	2,903	S/L	2,903	-	2,903	-
Conn Computer Services	3	5/20/2020	3,480	3,480	S/L	3,480	-	3,480	-
Conn Computer Service	3	6/20/2020	4,812	4,812	S/L	4,812	-	4,812	-
US Bank Equipment	3	6/1/2020	2,903	2,903	S/L	2,903	-	2,903	-
US Bank Equipment	3	7/20/2020	3,971	3,971	S/L	3,971	-	3,971	-
Conn Computer Services	3	8/20/2020	2,338	2,338	S/L	2,338	-	2,338	-
US Bank Equipment	3	8/20/2020	2,903	2,903	S/L	2,903	-	2,903	-
US Bank Equipment	3	9/20/2020	5,640	5,640	S/L	5,640	-	5,640	-
Amex - Scrabble Board	3	12/13/2019	1,723	1,723	S/L	1,723	-	1,723	-
9/30/2021 Asset Additions						-			
Arjo, Inc	5	11/21/2020	4,688	4,688	S/L	2,814	938	3,752	936
Arjo, Inc	5	11/21/2020	6,248	6,248	S/L	3,750	1,250	5,000	1,248
Nadeaus Auction Gallery	5	3/21/2021	1,250	1,250	S/L	750	250	1,000	250
Michael Smith - Chairs	5	6/1/2021	6,402	6,402	S/L	3,840	1,280	5,120	1,282
Furniture for Shazia Office - AMEX	5	6/21/2021	1,133	1,133	S/L	681	227	908	225
American Express - Refridgerator -1A	10	8/21/2021	1,593	1,593	S/L	477	159	636	957
Conn Computer Services	3	11/20/2020	2,338	2,338	S/L	2,337	1	2,338	-
Conn Computer Services	3	11/20/2020	2,336	2,336	S/L	2,336	-	2,336	-
Conn Computer Services	3	11/21/2020	1,168	1,168	S/L	1,167	1	1,168	-
US Bank Equipment	3	11/20/2020	3,661	3,661	S/L	3,660	1	3,661	-
US Bank Equipment	3	11/20/2020	3,329	3,329	S/L	3,329	-	3,329	-
US Bank Equipment	3	12/20/2020	3,365	3,365	S/L	3,365	-	3,365	-
Conn Computer Services	3	1/21/2021	2,300	2,300	S/L	2,300	-	2,300	-
Conn Computer Services	3	1/21/2021	1,147	1,147	S/L	1,146	1	1,147	-
US Bank Equipment	3	1/21/2021	3,669	3,669	S/L	3,669	-	3,669	-

US Bank Equipment	3	2/21/2021	3,338	3,338	S/L	3,338	-	3,338	-
Conn Computer Service	3	3/21/2021	2,618	2,618	S/L	2,618	-	2,618	-
US Bank Equipment	3	3/21/2021	3,975	3,975	S/L	3,975	-	3,975	-
US Bank Equipment	3	4/21/2021	3,347	3,347	S/L	3,347	-	3,347	-
US Bank Equipment	3	5/14/2021	3,661	3,661	S/L	3,660	1	3,661	-
US Bank Equipment	3	6/21/2021	3,347	3,347	S/L	3,347	-	3,347	-
US Bank Equipment	3	7/21/2021	4,865	4,865	S/L	4,865	-	4,865	-
US Bank Equipment	3	8/21/2021	3,469	3,469	S/L	3,468	1	3,469	-
US Bank Equipment	3	9/17/2021	3,469	3,469	S/L	3,468	1	3,469	-
9/30/2022 Asset Additions									
Joerns	5	Nov -21	1,849	1,849	S/L	-	-	-	-
Joerns	5	Nov-21	7,343	7,343	S/L	2,938	1,469	4,407	2,936
Procaire	5	11/21/2021	695	695	S/L	278	139	417	278
Procaire	5	12/21/2021	1,351	1,351	S/L	540	270	810	541
Arjo, Inc	5	1/22/2022	4,548	4,548	S/L	1,820	910	2,730	1,818
Procaire	5	1/22/2022	1,092	1,092	S/L	436	218	654	438
Amex - Floor Polisher	5	2/22/2022	1,003	1,003	S/L	402	201	603	400
Warehouse Store Fixture - Food Processor	5	3/22/2022	1,207	1,207	S/L	482	241	723	484
James Hinkle - Bed	5	5/22/2022	1,750	1,750	S/L	700	350	1,050	700
Kitchen Dish Machine Motor Baird Electric Amex	5	8/22/2022	2,180	2,180	S/L	872	436	1,308	872
Environmental Services Corp	5	3/1/2022	1,912	1,912	S/L	764	382	1,146	766
Conn Computer Service	3	10/21/2021	2,148	2,148	S/L	1,432	716	2,148	-
US Bank Equipment	3	10/21/2021	3,795	3,795	S/L	2,530	1,265	3,795	-
US Bank Equipment	3	11/21/2021	3,469	3,469	S/L	2,312	1,157	3,469	-
Conn Computer Service	3	11/21/2021	4,790	4,790	S/L	3,194	1,596	4,790	-
Conn Computer Service	3	12/21/2021	3,285	3,285	S/L	2,190	1,095	3,285	-
US Bank Equipment	3	12/21/2021	3,469	3,469	S/L	2,312	1,157	3,469	-
US Bank Equipment	3	1/22/2022	3,469	3,469	S/L	2,312	1,157	3,469	-
Conn Computer Service	3	2/22/2022	5,940	5,940	S/L	3,960	1,980	5,940	-
US Bank Equipment	3	2/22/2022	3,469	3,469	S/L	2,312	1,157	3,469	-
US Bank Equipment	3	3/22/2022	3,469	3,469	S/L	2,312	1,157	3,469	-
US Bank Equipment	3	4/22/2022	3,469	3,469	S/L	2,312	1,157	3,469	-
US Bank Equipment	3	5/22/2022	3,469	3,469	S/L	2,312	1,157	3,469	-
US Bank Equipment	3	6/22/2022	3,469	3,469	S/L	2,312	1,157	3,469	-
US Bank Equipment	3	7/1/2022	3,469	3,469	S/L	2,312	1,157	3,469	-
US Bank Equipment	3	8/1/2022	3,610	3,610	S/L	2,406	1,204	3,610	-
Connecticut Computer Service	3	9/22/2022	12,440	12,440	S/L	8,294	4,146	12,440	-
US Bank Equipment	3	9/22/2022	3,610	3,610	S/L	2,406	1,204	3,610	-
Connecticut Computer Service	3	3/15/2022	4,476	4,476	S/L	2,984	1,492	4,476	-
9/30/2023 Asset Additions									
Amex 31001-7/28 -Paper holders, Tables,grill, office furniture	5	7/23/2023	24,863	24,863	S/L	4,973	4,973	9,946	14,917
US Bank Equipment**	3	10/22/2022	3,610	3,051	S/L	1,017	1,017	2,034	1,017
US Bank Equipment**	3	Nov-22	3,610	3,051	S/L	1,017	1,017	2,034	1,017
US Bank Equipment**	3	Dec-22	3,610	3,051	S/L	1,017	1,017	2,034	1,017
US Bank Equipment**	3	Jan-23	3,610	3,051	S/L	1,017	1,017	2,034	1,017
US Bank Equipment**	3	2/23/2023	3,610	3,051	S/L	1,017	1,017	2,034	1,017
US Bank Equipment**	3	3/23/2023	3,610	3,051	S/L	1,017	1,017	2,034	1,017
US Bank Equipment**	3	4/1/2023	3,610	3,051	S/L	1,017	1,017	2,034	1,017
US Bank Equipment**	3	5/1/2023	3,610	3,051	S/L	1,017	1,017	2,034	1,017
CT Comp - Accrual for Equipment**	3	5/23/2023	31,370	26,513	S/L	8,838	8,838	17,676	8,837
CT Comp**	3	5/23/2023	8,568	7,241	S/L	2,414	2,414	4,828	2,413
CT Comp**	3	5/23/2023	6,090	5,147	S/L	1,716	1,716	3,432	1,715
CT Comp**	3	6/23/2023	14,121	11,935	S/L	3,978	3,978	7,956	3,979
CDW Government 3 Polycom**	3	6/23/2023	9,618	8,129	S/L	2,710	2,710	5,420	2,709
CT Comp - Accrual for Equipment**	3	6/23/2023	89,630	75,753	S/L	25,251	25,251	50,502	25,251
CT Comp**	3	7/1/2023	1,689	1,427	S/L	476	476	952	475
CT Comp**	3	7/23/2023	631	533	S/L	178	178	356	177
US Bank Equipment**	3	6/23/2023	3,610	3,051	S/L	1,017	1,017	2,034	1,017
Xerox**	3	7/1/2023	5,046	4,265	S/L	1,422	1,422	2,844	1,421
Xerox**	3	7/23/2023	3,134	2,649	S/L	883	883	1,766	883
Xerox**	3	8/23/2023	3,134	2,649	S/L	883	883	1,766	883
CT Comp**	3	8/23/2023	7,809	6,600	S/L	2,200	2,200	4,400	2,200
Amazon**	3	8/23/2023	2,305	1,948	S/L	649	649	1,298	650
CT Comp - HP**	3	9/23/2023	1,997	1,688	S/L	563	563	1,126	562
CT Comp - 2 HP**	3	9/23/2023	2,418	2,044	S/L	681	681	1,362	682

CT Comp - Network**	3	9/23/2023	887	750	S/L	250	250	500	250
9/30/2023 Asset Disposals									
Various Disposals	Various	Various	(1,785,952)	(1,785,952)	S/L	(1,785,952)	-	(1,785,952)	-
Various Disposals	Various	Various	(595,280)	(595,280)	S/L	(595,280)	-	(595,280)	-
9/30/2023 Asset Additions									
Withey & Co Auction	5	10/23/2023	785	-	S/L	-	-	-	-
Wall Street Gallery - Framing	5	10/23/2023	5,914	-	S/L	-	-	-	-
River Home Arrangements - MS	5	10/23/2023	990	-	S/L	-	-	-	-
Matthew Smith - New Construction	5	10/23/2023	4,790	-	S/L	-	-	-	-
Rangers Plus LLC	5	10/23/2023	8,537	-	S/L	-	-	-	-
Amex	15	10/23/2023	24,296	-	S/L	-	-	-	-
Wall Street Gallery - Framing	5	11/23/2023	4,400	-	S/L	-	-	-	-
EBK Picture Framing	5	11/23/2023	1,938	-	S/L	-	-	-	-
Wall Street Gallery	5	11/23/2023	1,000	-	S/L	-	-	-	-
Clarke Auction	5	11/23/2023	1,375	-	S/L	-	-	-	-
American Express	5	11/23/2023	10,692	-	S/L	-	-	-	-
Nadeaus Auction Gallery	5	11/23/2023	1,156	-	S/L	-	-	-	-
Auctions at Showplace	5	11/23/2023	2,781	-	S/L	-	-	-	-
Amazon	5	11/23/2023	1,242	-	S/L	-	-	-	-
Amazon	5	11/23/2023	56	-	S/L	-	-	-	-
Amex	5	11/23/2023	8,018	-	S/L	-	-	-	-
Showplace Antique	5	11/23/2023	2,781	-	S/L	-	-	-	-
Laporte Piano	5	11/23/2023	3,842	3,247	S/L	-	649	649	2,598
R&S Rentals -	5	12/23/2023	16,250	13,734	S/L	-	2,747	2,747	10,987
American Express	5	12/23/2023	1,357	-	S/L	-	-	-	-
Interscope Commercial Env	5	12/23/2023	16,118	-	S/L	-	-	-	-
EBK Picture Framing	5	12/23/2023	6,352	-	S/L	-	-	-	-
EBK Picture Framing	5	12/23/2023	616	-	S/L	-	-	-	-
American Express	5	12/23/2023	12,040	-	S/L	-	-	-	-
Matthew Smith	5	1/24/2024	2,860	-	S/L	-	-	-	-
Nadeaus Auction	5	1/24/2024	10,000	-	S/L	-	-	-	-
R&S Rentals -	5	1/24/2024	16,250	13,734	S/L	-	2,747	2,747	10,987
Art Boards	5	1/24/2024	3,720	-	S/L	-	-	-	-
LaPorte Piano	5	1/24/2024	5,805	4,906	S/L	-	981	981	3,925
Nadeaus Auction	5	1/24/2024	1,250	-	S/L	-	-	-	-
Rever Auctions	5	1/24/2024	1,792	-	S/L	-	-	-	-
New England Industrial Supply	5	3/24/2024	1,804	1,804	S/L	-	361	361	1,443
American Express	5	3/24/2024	5,363	5,363	S/L	-	1,073	1,073	4,290
Art Boards	5	4/24/2024	4,519	-	S/L	-	-	-	-
American Express	5	4/24/2024	12,797	12,797	S/L	-	2,559	2,559	10,238
Sunbelt	5	4/24/2024	9,990	8,443	S/L	-	1,689	1,689	6,754
American Express	5	4/24/2024	1,117	1,117	S/L	-	223	223	894
American Express	5	5/24/2024	12,833	12,833	S/L	-	2,567	2,567	10,266
New England Auctions, - Planters	5	5/24/2024	1,995	1,686	S/L	-	337	337	1,349
Celtic Granite Tables	5	5/24/2024	11,909	-	S/L	-	-	-	-
Interscope Commercial Env	5	5/24/2024	788	666	S/L	-	133	133	533
Art Boards	5	5/24/2024	1,697	-	S/L	-	-	-	-
American Express	5	5/24/2024	15,700	13,269	S/L	-	2,654	2,654	10,615
Joerns	5	6/24/2024	4,335	4,335	S/L	-	867	867	3,468
American Express	5	6/24/2024	2,466	2,466	S/L	-	493	493	1,973
Celtic Granite Tables	5	6/24/2024	6,413	6,413	S/L	-	1,283	1,283	5,130
American Express	5	7/24/2024	12,989	12,989	S/L	-	2,598	2,598	10,391
Joerns	5	7/24/2024	175	175	S/L	-	35	35	140
Art Boards	5	7/24/2024	394	-	S/L	-	-	-	-
Joerns	5	8/24/2024	806	806	S/L	-	161	161	645
EBK Picture Framing	5	8/24/2024	15,230	15,230	S/L	-	3,046	3,046	12,184
Concier Linen	5	8/24/2024	3,626	3,626	S/L	-	725	725	2,901
Celtic Granite Tables	5	8/24/2024	803	803	S/L	-	161	161	642
Central CT Acoustics	5	8/24/2024	1,766	1,493	S/L	-	299	299	1,194
Auction Item purchased and sold-Nadues Auction from Aug 202	5	8/24/2024	(2,000)	-	S/L	-	-	-	-
Amazon	5	9/24/2024	1,085	1,085	S/L	-	217	217	868
American Express	5	9/24/2024	1,601	1,601	S/L	-	320	320	1,281
CON - Furniture & Equipment	10	9/30/2024	899,482	449,741	S/L	-	44,974	44,974	404,767
CON - Furniture & Equipment	5	9/30/2024	16,500	13,945	S/L	-	2,789	2,789	11,156
Xerox	3	10/23/2023	3,134	2,649	S/L	-	883	883	1,766

Xerox	3	11/23/2023	3,134	2,649	S/L	-	883	883	1,766
Xerox	3	12/23/2023	3,134	2,649	S/L	-	883	883	1,766
CT Comp - Hardware	3	10/23/2023	8,520	7,201	S/L	-	2,400	2,400	4,801
Amazon	3	10/23/2023	210	177	S/L	-	59	59	118
CT Comp	3	10/23/2023	28,542	24,123	S/L	-	8,041	8,041	16,082
CT Comp	3	10/23/2023	6,331	5,351	S/L	-	1,784	1,784	3,567
CT Comp	3	10/23/2023	806	681	S/L	-	227	227	454
CT Comp	3	10/23/2023	412	348	S/L	-	116	116	232
American Express	3	12/23/2023	854	722	S/L	-	241	241	481
B&H Photo Video	3	10/23/2023	4,077	3,446	S/L	-	1,149	1,149	2,297
CT Comp	3	11/23/2023	836	707	S/L	-	236	236	471
CT Comp	3	11/23/2023	6,705	5,667	S/L	-	1,889	1,889	3,778
CT Comp	3	12/23/2023	25,805	21,810	S/L	-	7,270	7,270	14,540
CT Comp	3	12/23/2023	424	358	S/L	-	119	119	239
CT Comp	3	1/24/2024	2,590	2,189	S/L	-	730	730	1,459
CT Comp	3	2/24/2024	836	707	S/L	-	236	236	471
Xerox	3	1/24/2024	3,134	2,649	S/L	-	883	883	1,766
Xerox	3	2/24/2024	3,134	2,649	S/L	-	883	883	1,766
Xerox	3	3/24/2024	3,447	2,913	S/L	-	971	971	1,942
CT Comp	3	4/24/2024	538	455	S/L	-	152	152	303
CT Comp	3	4/24/2024	429	363	S/L	-	121	121	242
Xerox	3	4/24/2024	3,093	2,614	S/L	-	871	871	1,743
Xerox	3	5/24/2024	3,117	2,634	S/L	-	878	878	1,756
Amazon	3	6/24/2024	4,051	3,424	S/L	-	1,141	1,141	2,283
CT Comp	3	6/24/2024	849	718	S/L	-	239	239	479
Apple - Ipads for Kitchen	3	6/24/2024	1,598	1,351	S/L	-	450	450	901
CT Comp	3	6/24/2024	2,247	1,899	S/L	-	633	633	1,266
Care Predict	3	6/24/2024	5,049	4,267	S/L	-	1,422	1,422	2,845
Xerox	3	6/24/2024	3,320	2,806	S/L	-	935	935	1,871
CT Comp	3	7/24/2024	2,250	1,902	S/L	-	634	634	1,268
CT Comp	3	7/24/2024	1,330	1,124	S/L	-	375	375	749
Xerox	3	7/24/2024	3,320	2,806	S/L	-	935	935	1,871
CT Comp	3	8/24/2024	2,595	2,193	S/L	-	731	731	1,462
CT Comp	3	8/24/2024	593	501	S/L	-	167	167	334
CT Comp	3	8/24/2024	2,500	2,113	S/L	-	704	704	1,409
CT Comp	3	8/24/2024	570	482	S/L	-	161	161	321
Xerox	3	8/24/2024	3,320	2,806	S/L	-	935	935	1,871
Care Predict	3	9/24/2024	3,543	2,994	S/L	-	998	998	1,996
Xerox	3	9/24/2024	3,320	2,806	S/L	-	935	935	1,871
Xerox									
Total Movable Equipment			2,448,431	1,773,551		790,832	265,572	1,056,404	717,147
Total			36,953,197	34,686,199		14,566,247	1,069,071	15,635,318	19,050,881
Per Trial Balance			71,821,113	71,821,113			1,911,203	17,635,747	54,185,366

ALLOCATED DEPRECIATION

Pg. 31, Line B9 - Cost Report vs. FS NBV 35,134,485 ***
Pg. 36, Line F1 - Cost Report vs. FS Dep 842,132
**Adjusted the cost to depreciate based on square footage related to the SNF
***Cost report vs FS NBV amount results from assets and accumulated depreciation that are not related to the SNF (CCNH).

	84.5174%	15.4826%
	<u>SNF</u>	<u>AL</u>
Land Improvements	14,805	12,513
Building Improvements	788,694	666,584
Movable Equipment	265,572	224,455
	1,069,071	903,552
		165,519

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 9/30/2024			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. Capitalized Interest	6	2022	Life of Mortgage	1,957,258	680,495	Life of Mortgage		489,314	
2.									
3.									
B-4. Subtotal									489,314
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									489,314

* 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 9/30/2024	Page 25	of 37
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11. Property Questionnaire

Part A

Is the property either owned by the Facility or leased from a Related Party?*

☒ Yes
☐ No

If "Yes," complete Part B.
If "No," complete Part C.

*If any owner or operator of this facility is related by family, marriage, ownership, ability to control or business association to any person or organization from whom buildings are leased, then it is considered a related party transaction.

Description	Total				
1. Date Land Purchased					
2. Date Structure Completed	10/26/92				
3. If NOT Original Owner, Date of Purchase					
4. Date of Initial Licensure					
5. Total Licensed Bed Capacity	120				
6. Square Footage	48,603				
7. Acquisition Cost					
a. Land	1,400,000				
b. Building	11,896,448				

Part B - Owner and Related Parties	1st Mortgage	2nd Mortgage	3rd Mortgage	4th Mortgage
1. Financing				
a. Type of Financing (e.g., fixed, variable)	Variable			
b. Date Mortgage Obtained	06/30/22			
c. Interest Rate for the Cost Year	5.71% - 5.90%			
d. Term of Mortgage (number of years)	No term until maturity			
e. Amount of Principal Borrowed	72,140,000			
f. Principal balance outstanding as of 9/30/2024	72,140,000			
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 LiveWell Alliance, Inc.		License No. 002-09-33		Report for Year Ended 9/30/2024			Page 26	of 37
Item		Total	CCNH / RHNS	Adjustment	(Specify)	Adjustment	Other	Adjustment
12. Interest								
A. Building, Land Improvement & Non-Movable Equipment								
1. First Mortgage		\$ 475612	475,612					
Name of Lender UMB Bank, National Association								
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)		\$ 475,612	475,612					

(Carry Subtotals forward to next page)

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

Name of Facility LiveWell Alliance, Inc.			License No. 002-09-33		Report for Year Ended 9/30/2024			Page 27	of 37
Item			Total	CCNH / RHNS	Adjustment	(Specify)	Adjustment	Other	Adjustment
Subtotals Brought Forward:			475,612	475,612					
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)			\$	475,612	475,612				
14. Insurance									
a. Insurance on Property (buildings only)			\$	142,630	118,706			23,924	
b. Insurance on Automobiles			\$	11,893	11,893				
c. Insurance other than Property (as specified above)									
1. Umbrella (Blanket Coverage)			\$						
2. Fire and Extended Coverage			\$						
3. Other (Specify)			\$	260,440	639,560	(639,560)		260,440	
Maturity premium expense									
14d. Total Insurance Expenditures (14a + b + c)			\$	414,963	770,159	(639,560)		284,364	
15. Total All Expenditures (A-13 thru C-14)			\$	18,659,471	14,084,146	(1,623,053)		6,198,378	

F. Statement of Revenue

Name of Facility LiveWell Alliance, Inc.	License No. 002-09-33	Report for Year Ended 9/30/2024		Page 30	of 37
Item	Total	CCNH / RHNS	(Specify)	Other	
I. Resident Room, Board & Routine Care Revenue					
1. a. Medicaid Residents (<i>CT only</i>)	\$ 5,809,499	5,809,499			
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>)	\$ 208,848	208,848			
b. Medicare Room and Board Contractual Allowance **	\$				
4. a. Private-Pay Residents and Other	\$ 3,371,905	3,371,905			
b. Private-Pay Room and Board Contractual Allowance **	\$				
II. Other Resident Revenue					
1. a. Prescription Drugs - Medicare	\$ 9,911	9,911			
b. Prescription Drugs - Medicare Contractual Allowance **	\$				
c. Prescription Drugs - Non-Medicare	\$ 10,702	10,702			
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	\$ 92,226	92,226			
b. Physical Therapy - Medicare Contractual Allowance **	\$				
c. Physical Therapy - Non-Medicare	\$ 672	672			
d. Physical Therapy - Non-Medicare Contractual Allowance **	\$				
4. a. Speech Therapy - Medicare	\$ 26,234	26,234			
b. Speech Therapy - Medicare Contractual Allowance **	\$				
c. Speech Therapy - Non-Medicare	\$ 9,025	9,025			
d. Speech Therapy - Non-Medicare Contractual Allowance **	\$				
5. a. Occupational Therapy - Medicare	\$ 135,692	135,692			
b. Occupational Therapy - Medicare Contractual Allowance **	\$				
c. Occupational Therapy - Non-Medicare	\$ 120,332	120,332			
d. Occupational Therapy - Non-Medicare Contractual Allowance **	\$				
6. a. Other (<i>Specify</i>) - Medicare	\$ (39,881)	(39,881)			
b. Other (<i>Specify</i>) - Non-Medicare	\$ (59,774)	(59,774)			
III. Total Resident Revenue (Section I. thru Section II.)	\$ 9,695,391	9,695,391			
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>)	\$ 6,584,797	1,487,184		5,097,613	
V. Total Other Revenue (1 thru 8)	\$ 6,584,797	1,487,184		5,097,613	
VI. Total All Revenue (III + V)	\$ 16,280,188	11,182,575		5,097,613	

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

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

Schedule of Other Resident Revenue - Medicare**Related Exp**

Page Ref	Description	CCNH / RHNS	(Specify)	Other
		-		-
30 II 6A	Medicare A - X-Ray	\$ (2,972)		
30 II 6A	Medicare A - Lab	(3,296)		
30 II 6A	Medicare B - Contractual Adjustment	(34,613)		
30 II 6A	SBA-2% Sequester/Co-Ins/Managed Care	1,000		
Total Other Resident Revenue - Medicare		\$ (39,881)	\$ -	\$ -

Schedule of Other Non-Medicare Resident Revenue**Related Exp**

Page Ref	Description	CCNH / RHNS	(Specify)	Other
		-		-
30 II 6B	Managed Care - X-Ray	\$ (5,938)		
30 II 6B	Managed Care - Lab	2,867		
30 II 6B	Managed Care B - Contractual Adjustment	(48,927)		
30 II 6B	2% Sequester (New)	(7,776)		
Total Other Resident Revenue		\$ (59,774)	\$ -	\$ -

Interest Income**Account**

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

Schedule of Other Revenue

Page Ref	Description	CCNH / RHNS	(Specify)	Other
		-		-
30 IV 8	Barber / beauty (Expenses disallowed)	\$ 6,204		\$ 2,527
30 IV 8	Charitable donations (Expenses disallowed)	41,703		16,982
30 IV 8	Misc. Income (\$23,247 disallowed on page 16a)	64,514		26,271
30 IV 8	Interest & dividend income (No associated expense)	325,992		132,750
30 IV 8	Assisted living R&B / Other (No expense claimed for reimbursement)			4,919,083
30 IV 8	Cable/TV/Phone (Cable TV disallowed and portion related to AL allocated to other)	26,360		
30 IV 8	Grant income (No associated expense)	377,672		
30 IV 8	Unrealized gain on investment (No assoicated expense)	644,739		
Total Other Revenue		\$ 1,487,184	\$ -	\$ 5,097,613

G. Balance Sheet

Name of Facility		License No.	Report for Year Ended	Page	of
LiveWell Alliance, Inc.		002-09-33	9/30/2024	31	37
Account			Amount		
Assets					
A. Current Assets					
1. Cash (<i>on hand and in banks</i>)			\$	493,486	
2. Resident Accounts Receivable (Less Allowance for Bad Debts)			\$	706,528	
3. Other Accounts Receivable (Excluding Owners or Related Parties)			\$		
4 Inventories			\$		
5. Prepaid Expenses			\$	177,486	
a. Prepaid - Expenses 64,593					
b. Prepaid - Insurance 107,893					
c. Prepaid - Other Expenses 5,000					
d. See Schedule					
6. Interest Receivable			\$		
7. Medicare Final Settlement Receivable			\$		
8. Other Current Assets (<i>itemize</i>)			\$	887,654	
Property Held for Sale 887,654					
See Schedule					
A-9. Total Current Assets (Lines A1 thru 8)			\$	2,265,154	
B. Fixed Assets					
1. Land			\$	1,356,529	
2. Land Improvements			\$	217,472	
3. Buildings			\$	18,116,262	
4. Leasehold Improvements			\$		
5. Non-Movable Equipment			\$		
6. Movable Equipment			\$	717,147	
7. Motor Vehicles			\$		
8. Minor Equipment-Not Depreciable			\$		
9. Other Fixed Assets (<i>itemize</i>)			\$	40,467,250	
F/S vs C/R NBV 35,134,485					
See Schedule 5,332,765					
B-10. Total Fixed Assets (Lines B1 thru 9)			\$	60,874,660	

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

(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 9/30/2024	Page 32	of 37
Account			Amount	
Total Brought Forward:			\$	63,139,814
C. Leasehold or like property recorded for Equity Purposes.				
1. Land			\$	
2. Land Improvements	*Historical Cost _____ Accum. Depreciation _____	Net	\$	
3. Buildings	*Historical Cost _____ Accum. Depreciation _____	Net	\$	
4. Non-Movable Equipment	*Historical Cost _____ Accum. Depreciation _____	Net	\$	
5. Movable Equipment	*Historical Cost _____ Accum. Depreciation _____	Net	\$	
6. Motor Vehicles	*Historical Cost _____ Accum. Depreciation _____	Net	\$	
7. Minor Equipment-Not Depreciable			\$	
C-8 Total Leasehold or Like Properties (C1 thru 7)			\$	
D. Investment and Other Assets				
1. Deferred Deposits			\$	
2. Escrow Deposits			\$	
3. Organization Expense	*Historical Cost _____ Accum. Depreciation _____	Net	\$	
4. Goodwill (Purchased Only)			\$	
5. Investments Related to Resident Care (<i>itemize</i>) _____			\$	
6. Loans to Owners or Related Parties (<i>itemize</i>)			\$	
Name and Address	Amount	Loan Date		
Resilient Living, P.C.				
7. Other Assets (<i>itemize</i>) _____ See Schedule			\$	11,803,204
D-8. Total Investments and Other Assets (Lines D1 thru 7)			\$	11,803,204
D-9. Total All Assets (Lines A9 + B10 + C8 + D8)			\$	74,943,018

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

G. Balance Sheet (cont'd)

Name of Facility LiveWell Alliance, Inc.		License No. 002-09-33		Report for Year Ended 9/30/2024		Page 33		of 37	
Account								Amount	
Liabilities									
A. Current Liabilities									
1. Trade Accounts Payable								\$	492,568
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>)								\$	491,980
5. Accrued Payroll (<i>Owners and/or Stockholders only</i>)								\$	
6. Accrued Payroll Taxes Payable								\$	45,381
7. Medicare Final Settlement Payable								\$	
8. Medicare Current Financing Payable								\$	
9. Mortgage Payable (<i>Current Portion</i>)								\$	
10. Interest Payable (<i>Exclusive of Owner and/or Related Parties</i>)								\$	
11. Accrued Income Taxes*								\$	
12. Other Current Liabilities (<i>itemize</i>)								\$	2,295,270
Accrued Accounts Payable		86,859		Resident Refunds		42,483			
Accrued Pension		349,999		Resident Trust		23,118			
Accrued Interest - UMB		987,356		Security Deposit		162,887			
Due To Medicaid		128,624		See Schedule		513,944			
A-13. Total Current Liabilities (Lines A1 thru 12)								\$	3,325,199

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

(Carry Total forward to next page)

Annual Report of Long-Term Care Facility

CSP-34 Rev. 6/95

G. Balance Sheet (cont'd)

Name of Facility LiveWell Alliance, Inc.		License No. 002-09-33	Report for Year Ended 9/30/2024	Page 34	of 37
Account				Amount	
Total Brought Forward:				3,325,199	
Liabilities (cont'd)					
B. Long-Term Liabilities					
1. Loans Payable-Equipment (<i>itemize</i>)				\$	
Name of Lender	Purpose	Amount	Date Due		
2. Mortgages Payable				\$ 72,140,000	
3. Loans from Owners or Related Parties (<i>itemize</i>)				\$	
Name and Address of Lender	Amount	Loan Date			
4. Other Long-Term Liabilities (<i>itemize</i>)				\$ 112,551	
Accum. Amort. - Finance, Discount, Issue Exp		1,169,809			
Capitalized Financing Cost - UMB		(1,957,258)			
Accrued Maturity Premium		900,000			
See Schedule					
B-5. Total Long-Term Liabilities (Lines B1 thru 4)				\$ 72,252,551	
C. Total All Liabilities (Lines A-13 + B-5)				\$ 75,577,750	

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

Name of Facility LiveWell Alliance, Inc.	License No. 002-09-33	Report for Year Ended 9/30/2024	Page 35	of 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			\$	4,209,736
6. Gain or Loss for Period 10/1/2023 thru 9/30/2024			\$	(4,844,468)
7. Total Net Worth			\$	(634,732)
C. Total Reserves and Net Worth			\$	(634,732)
D. Total Liabilities, Reserves, and Net Worth			\$	74,943,018

H. Changes in Total Net Worth

Name of Facility LiveWell Alliance, Inc.	License No. 002-09-33	Report for Year Ended 9/30/2024	Page 36	of 37
Account			Amount	
A. Balance at End of Prior Period as shown on Report of 09/30/2023			\$	4,410,620
B. Total Revenue (<i>From Statement of Revenue Page 30</i>)			\$	16,280,188
C. Total Expenditures (<i>From Statement of Expenditures Page 27</i>)			\$	21,124,656
D. Net Income or Deficit			\$	(4,844,468)
E. Balance			\$	(433,848)
F. Additions				
1. Additional Capital Contributed (<i>itemize</i>)				
Expenses Per Pg. 27 \$20,282,524				
FS vs CR Depreciation 842,132				
Expenses Per FS \$21,124,656				
2. Other (<i>itemize</i>)				
Prior period adjustment				(200,884)
F-3. Total Additions			\$	(200,884)
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			\$	(634,732)

I. Preparer's/Reviewer's Certification

Name of Facility LiveWell Alliance, Inc.	License No. 002-09-33	Report for Year Ended 9/30/2024	Page 37	of 37
<i>Check appropriate category</i>				
<input checked="" type="checkbox"/> Chronic and Convalescent Nursing Home (CCNH) & RHNS Combined	<input checked="" type="checkbox"/> (Specify)	<input checked="" type="checkbox"/> Other		
Preparer/Reviewer Certification				
<p>I have prepared and reviewed this report and am familiar with the applicable regulations governing its preparation. I have read the most recent Federal and State issued field audit reports for the Facility and have inquired of appropriate personnel as to the possible inclusion in this report of expenses which are not reimbursable under the applicable regulations. All non-reimbursable expenses of which I am aware (except those expenses known to be automatically removed in the State rate computation system) as a result of reading reports, inquiry or other services performed by me are properly reported as such in this report on Pages 28 and 29 (adjustments to statement of expenditures). Further, the data contained in this report is in agreement with the books and records, as provided to me, by the Facility.</p>				
Signature of Preparer <i>Matthew S Bavalack</i>	Title Principal	Date Signed 02/13/2025		
Printed Name of Preparer				
Matthew S. Bavalack				
Address Address		Phone Number		
66 Hudson Blvd E, Suite 2200, New York, NY 10001		312-819-3788		
Contacted Person Regarding Additional Information Needed Regarding This Report		Phone Number		
Adrienne Sanders		860-628-3017		
Contact Email Address				
Asanders@livewell.org				

Annual Report of Long-Term Care Facility

Cost Year 2024 Checklist

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

Facility Name LiveWell Alliance, Inc.

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

Yes No

✓	
---	--

1. Have all related parties been properly disclosed on Pages 4, 11, 12, 14, 17 and 21?

Explanation:

Yes No

✓	
---	--

2. Are the methods of allocating costs consistent with prior year? If not, explain the reporting change.

Explanation:

Yes No

✓	
---	--

3. Are costs allocated based on the methods prescribed on Page 5 of the Annual Report? If not, provide the basis of your allocation.

Explanation:

Yes No

✓	
---	--

4. Do equipment leases listed on Page 22b agree with equipment leases reported on Page 22, Line 6e? If not, state where these costs are included in the Annual Report.

Explanation:

Yes No
☒ ☐

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

Explanation: _____

Yes No
☒ ☐

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

Explanation: _____

Yes No
☒ ☐

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

Explanation: _____

Yes No
☒ ☐

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

Explanation: _____

Yes No
☒ ☐

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

Explanation: _____

Yes No
☒ ☐

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

Explanation: _____

Yes No
☒ ☐

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

Explanation: _____

Yes No
☒ ☐

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

Explanation: _____

Yes No
☒ ☐

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

Explanation: _____

Yes No
☒ ☐

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

Explanation: _____

Yes No
☒ ☐

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

Explanation: _____

Yes No
☒ ☐

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

Explanation: _____

Yes No
☒ ☐

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

Explanation: _____

Yes No
☒ ☐

18. Were all discrepancies on the Error Page addressed?

Explanation: _____

Yes No
☒ ☐

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

Explanation: _____

Yes No
☒ ☐

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

Explanation: _____

Yes No
☒ ☐

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

Explanation: _____

Yes No
☒ ☐

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

Explanation: _____

Client: **LiveWell**
Engagement: **Medicaid - LiveWell**
Period Ending: **9/30/2024**
Trial Balance: **A.010 - TB**

Account	Description	ADJ 9/30/2024	JE Ref #	RJE	FINAL 9/30/2024	1st PP-FINAL 9/30/2023
100100	Cash - Operating	300,564.00			300,564.00	879,072.00
100200	Cash - Petty	4,184.00			4,184.00	4,140.00
100900	Cash - Resident Trust	23,118.00			23,118.00	30,696.00
100920	Cash - Security Deposit	165,000.00			165,000.00	0.00
100950	Cash - UMB Insurance	47,284.00			47,284.00	131,914.00
100960	Cash - Trustee Held Interest Account	63,307.00			63,307.00	49,647.00
100970	Working Capital -UMB Transfer	516,112.00			516,112.00	16,080.00
110400	A/R -Control (Credits)	257,255.00			257,255.00	135,498.00
110500	A/R - Pending T19 Reserve	(95,043.00)			(95,043.00)	(173,184.00)
111000	A/R - Private	6,303.00			6,303.00	118,885.00
112000	A/R - Medicaid	360,157.00			360,157.00	337,742.00
113000	A/R - Medicare Part A	51,935.00			51,935.00	6,105.00
114000	A/R - Medicare Part B	7,933.00			7,933.00	5,409.00
115000	A/R - Co-Insurance Part A	6,732.00			6,732.00	3,666.00
116000	A/R - Co-Insurance Part B	6,529.00			6,529.00	1,995.00
118000	A/R - Insurance	69,950.00			69,950.00	40,127.00
119000	A/R - Assisted Living	162,858.00			162,858.00	72,432.00
119800	A/R - Dementia Specialist	47,377.00			47,377.00	31,416.00
120000	A/R - Allowance For Bad Debt	(263,986.00)			(263,986.00)	(300,000.00)
131000	A/R - Employee Loans	13,699.00			13,699.00	20,785.00
133000	Due From Resilient Living, P.C.	0.00			0.00	200,170.00
139000	A/R - Other	74,829.00			74,829.00	19,397.00
151000	Prepaid - Expenses	64,593.00			64,593.00	69,983.00
152000	Prepaid - Insurance	107,893.00			107,893.00	98,003.00
155000	Prepaid - Other Expenses	5,000.00			5,000.00	5,000.00
160500	Land	1,356,529.00			1,356,529.00	1,645,529.00
160550	Land Improvements	896,091.00			896,091.00	888,238.00
161000	Building	57,624,433.00			57,624,433.00	9,831,298.00
161150	729 Farmington Avenue	0.00			0.00	224,286.00
161250	Building Improvements	3,021,209.00			3,021,209.00	2,927,881.00
161251	Building Improvements - ALSA	1,479,448.00			1,479,448.00	1,477,918.00
161300	Pre-Construction	5,332,765.00			5,332,765.00	34,937,384.00
161500	Automobile	94,912.00			94,912.00	94,912.00
162000	Furniture Fixture & Equipment	2,068,999.00			2,068,999.00	843,815.00
162250	Furniture Fixture & Equipment - ALSA	27,076.00			27,076.00	27,076.00
162500	Computer Hardware	430,069.00			430,069.00	314,981.00
163000	Computer Software & Hardware	156,673.00			156,673.00	118,065.00
163500	Capitalized Interest	6,022,203.00			6,022,203.00	2,787,352.00
165000	Accum. Dep. - Building	(10,232,299.00)			(10,232,299.00)	(8,928,008.00)
165050	Accum. Dep. - Land Improvements	(866,827.00)			(866,827.00)	(861,566.00)
165150	Accum. Depreciation - 729 Farmington Ave	0.00			0.00	(215,089.00)
165250	Accum. Sep. - Building Improvements	(2,660,298.00)			(2,660,298.00)	(2,566,435.00)
165251	Accum. Dep. - Building Improvements - AL	(1,349,558.00)			(1,349,558.00)	(1,306,554.00)
165500	Accum. Dep. - Automobile	(94,912.00)			(94,912.00)	(94,912.00)
166000	Accum. Dep. - FF&E	(602,703.00)			(602,703.00)	(525,459.00)
166250	Accum. Dep. - FF&E - ALSA	(26,766.00)			(26,766.00)	(26,048.00)
167000	Accum. Dep. - Computer Software & Hardwa	(399,165.00)			(399,165.00)	(246,391.00)
168000	Accum. Amort. - Capitalized Interest	(1,403,219.00)			(1,403,219.00)	(1,403,219.00)
181600	Deferred Income-Grants	(67,260.00)			(67,260.00)	0.00
182500	Accum. Amort. - Finance, Discount, Issue Exp	(1,169,809.00)			(1,169,809.00)	(45,815.00)
183100	Bond Escrow - Project Fund	3,929,504.00			3,929,504.00	5,937,591.00
183200	Operating Reserve Fund	81,472.00			81,472.00	609,052.00
183250	Operating Reserve Investments	6,095,109.00			6,095,109.00	5,848,115.00
184000	Escrow - Debt Service Reserve Fund	1,011,779.00			1,011,779.00	1,011,578.00
184500	Capitalized Financing Cost - UMB	1,957,258.00			1,957,258.00	1,006,344.00
200100	Accounts Payable	(492,568.00)			(492,568.00)	(324,065.00)
200200	Accrued Accounts Payable	(86,859.00)			(86,859.00)	(154,613.00)
202000	Accrued Wages	(326,980.00)			(326,980.00)	(260,979.00)
202450	Accrued FICA Tax Payable	(45,381.00)			(45,381.00)	(19,497.00)
202500	Accrued Vac. Sick & Holiday	(165,000.00)			(165,000.00)	(167,597.00)
202550	Accrued Pension	(349,999.00)			(349,999.00)	(354,287.00)
202600	Accrued Professional Fees	0.00			0.00	(5,273.00)
202650	Accrued Interest - UMB	(987,356.00)			(987,356.00)	(470,891.00)
204000	Due To Medicaid	(128,624.00)			(128,624.00)	(165,534.00)
215100	Resident Refunds	(42,483.00)			(42,483.00)	83,649.00
215300	Resident Trust	(23,118.00)			(23,118.00)	(30,696.00)
215301	Security Deposit	(162,887.00)			(162,887.00)	0.00
215400	Credit Balance-Resident	(93,035.00)			(93,035.00)	(135,498.00)
250001	Deferred Revenue	(353,649.00)			(353,649.00)	(149,635.00)
253000	Bonds Payable	0.00			0.00	15,673.00

Account	Description	ADJ	JE Ref #	RJE	FINAL	1st PP-FINAL
		9/30/2024			9/30/2024	9/30/2023
253002	Bonds Payable - Series 2022	(72,140,000.00)			(72,140,000.00)	(49,370,000.00)
254001	Deferred Finance Costs - Series 2022	58,637.00			58,637.00	94,642.00
303000	Net Assets - Unrestricted	7,353,874.00			7,353,874.00	7,152,988.00
308000	Retained Earnings	(11,563,610.00)			(11,563,610.00)	(13,796,568.00)
400100	Room And Board - Medicare A	(256,875.00)			(256,875.00)	(291,584.00)
400400	Physical Therapy - Medicare A	(25,039.00)			(25,039.00)	(28,906.00)
400450	Occupational Therapy - Medicare A	(14,767.00)			(14,767.00)	(16,990.00)
400700	Medicare A - X-Ray	2,972.00			2,972.00	1,757.00
400850	Medicare A - Lab	3,296.00			3,296.00	4,547.00
400900	Medicare A - Contractual Adjustment	48,027.00			48,027.00	53,959.00
410100	Room And Board - Private	(3,283,137.00)			(3,283,137.00)	(5,943,301.00)
410250	Pharmacy - Private	426.00			426.00	(352.00)
410400	Physical Therapy - Private	0.00			0.00	(80.00)
410450	Occupational Therapy - Private	(10,827.00)			(10,827.00)	(5,199.00)
410500	Speech Therapy - Private	(6,725.00)			(6,725.00)	(2,785.00)
410900	Private - Contractual Adjustment	(34,609.00)			(34,609.00)	26,842.00
430100	Room And Board - Medicaid	(11,669,702.00)			(12,127,012.00)	(16,013,283.00)
			RJE - 3003	(457,310.00)	(457,310.00)	
430111	R&B C/A - Medicaid	6,317,513.00			6,317,513.00	8,573,063.00
430250	Pharmacy - Medicaid	(352.00)			(352.00)	(1,282.00)
430450	Occupational Therapy - Medicaid	(4,356.00)			(4,356.00)	(197.00)
430500	Speech Therapy - Medicaid	79.00			79.00	0.00
430900	Medicaid - Contractual Adjustment	5,938.00			5,938.00	0.00
450100	Room And Board - Managed Care	(76,035.00)			(76,035.00)	(46,478.00)
450250	Pharmacy - Managed Care	(6,621.00)			(6,621.00)	(1,157.00)
450260	Vaccines - Managed Care	0.00			0.00	(3,183.00)
450400	Physical Therapy - Managed Care	(672.00)			(672.00)	(108.00)
450450	Occupational Therapy - Managed Care	(865.00)			(865.00)	176.00
450700	Managed Care - X-Ray	0.00			0.00	(322.00)
450850	Managed Care - Lab	(2,867.00)			(2,867.00)	0.00
450900	Managed Care - Contractual Adjustment	21,876.00			21,876.00	25,827.00
500260	Vaccines - Medicare B	(9,911.00)			(9,911.00)	(10,103.00)
500400	Physical Therapy - Medicare B	(60,019.00)			(60,019.00)	(58,490.00)
500450	Occupational Therapy - Medicare B	(120,925.00)			(120,925.00)	(109,037.00)
500500	Speech Therapy - Medicare B	(26,234.00)			(26,234.00)	(34,299.00)
500900	Medicare B - Contractual Adjustment	34,613.00			34,613.00	36,829.00
505260	Vaccines - Managed Care B	(4,155.00)			(4,155.00)	(1,252.00)
505400	Physical Therapy - Managed Care B	(7,168.00)			(7,168.00)	(9,808.00)
505450	Occupational Therapy - Managed Care B	(104,284.00)			(104,284.00)	(79,240.00)
505500	Speech Therapy - Managed Care B	(2,379.00)			(2,379.00)	(8,620.00)
505900	Managed Care B - Contractual Adjustment	48,927.00			48,927.00	52,483.00
595100	Room And Board - Assisted Living	(3,507,234.00)			(3,507,234.00)	(1,518,589.00)
595110	Assisted Living - Second Person Fee	(134,609.00)			(134,609.00)	0.00
595130	Assisted Living - Nursing Services	(1,050,844.00)			(1,050,844.00)	(401,306.00)
595131	Assisted Living Community Fee	(123,000.00)			(123,000.00)	0.00
599010	Barber/Beauty	(8,731.00)			(8,731.00)	(5,467.00)
599012	CRL - Revenue	(103,396.00)			(103,396.00)	(40,966.00)
599015	Cable/TV/Phone	(26,360.00)			(26,360.00)	(13,396.00)
599070	Charitable Donations	(58,685.00)			(58,685.00)	(69,948.00)
599080	Misc. Income	(90,785.00)			(90,785.00)	(183,979.00)
599081	Grant Income	(377,672.00)			(377,672.00)	(92,199.00)
599083	Scholarship	2,000.00			2,000.00	8,000.00
599090	SBA-2% Sequester/Co-Ins/Managed Care	(1,000.00)			(1,000.00)	(165.00)
599091	2% Sequester (New)	7,776.00			7,776.00	8,838.00
599100	Unrealized Gain/Loss On Investments	(644,739.00)			(644,739.00)	(509,095.00)
599200	Interest & Dividend Income	(458,742.00)			(458,742.00)	(288,500.00)
610110	Wages - Regular - Humantities	344,152.00			344,152.00	285,760.00
610650	Supplies - Humantities	869.00			869.00	735.00
610651	Supplies - OMA	0.00			0.00	475.00
610660	Entertainment	25,253.00			25,253.00	28,664.00
610810	Dues & Subscriptions	2,484.00			2,484.00	2,384.00
610830	Education	0.00			0.00	3,888.00
615901	Outtrips & Events	0.00			0.00	81.00
620110	Wages - Regular - Social Services	74,757.00			74,757.00	142,108.00
620650	Supplies	0.00			0.00	21.00
620810	Dues & Subscriptions	361.00			125.00	471.00
			RJE - 3002	(236.00)	(236.00)	
620820	Travel & Seminars	0.00			0.00	175.00
620830	Education	0.00			0.00	615.00
630050	Wages - Supervisors - Nursing	387,309.00			387,309.00	400,460.00
630100	Wages - R.N.	365,088.00			365,088.00	573,319.00
630110	Wages - L.P.N.	587,692.00			587,692.00	720,730.00
630115	Wages - Medical Secretary/Admin	180,184.00			180,184.00	169,186.00
630120	Wages - Aides -Nursing	2,087,333.00			2,087,333.00	3,100,307.00
630135	Wages - Nursing -Co-Leads	117,362.00			117,362.00	204,918.00

Account	Description	ADJ	JE Ref #	RJE	FINAL	1st PP-FINAL
		9/30/2024			9/30/2024	9/30/2023
630610	Computer Software	0.00			0.00	1,000.00
630810	Dues & Subscriptions	326.00		(326.00)	0.00	0.00
			RJE - 3002	(326.00)		
630830	Education	1,040.00			1,040.00	6,116.00
630900	Ambulance	0.00			0.00	429.00
640821	Van Lease	40,160.00			40,160.00	20,501.00
650120	Wages - Comm Serv - Therapy	2,663.00			2,663.00	17,040.00
650125	Wages - Comm Serv - Admin Support	57,879.00			57,879.00	57,327.00
650600	Supplies	322.00			322.00	30.00
650610	Computer Software	10,582.00			10,582.00	11,855.00
650810	Dues & Subscriptions	297.00		(229.00)	68.00	374.00
			RJE - 3002	(229.00)		
650815	Licenses	0.00			0.00	265.00
650823	Travel - Transportation	0.00			0.00	41.00
650830	Education	0.00			0.00	326.00
650840	Mileage Reimbursement	12,735.00			12,735.00	6,824.00
660100	Wages - R.N.	234,831.00			234,831.00	118,260.00
660110	Wages - L.P.N.	0.00			0.00	262.00
660120	Wages - Aides - Asst. Living	1,347,145.00			1,347,145.00	407,657.00
660125	Wages - Wellbeing Co-Lead	37,310.00			37,310.00	0.00
660460	Professional Fees	3,486.00			3,486.00	7,419.00
660521	Computer Supples/Software	4,540.00			4,540.00	2,188.00
660600	Supplies - Asst. Living	12,725.00			12,725.00	3,860.00
660810	Dues & Subscriptions	16,443.00		(1,250.00)	15,193.00	0.00
			RJE - 3002	(1,250.00)		
660830	Education	0.00			0.00	95.00
660840	Mileage Reimbursement	351.00			351.00	88.00
660901	Resident Outtrips	319.00			319.00	1,011.00
670100	Wages - Nursing Leadership	447,719.00		(98,310.00)	349,409.00	337,358.00
			RJE - 3001	(98,310.00)		
670600	Supplies (Non-Medical)	221.00			221.00	196.00
670601	Air Fluid Mattress-rental	15,133.00			15,133.00	21,113.00
670603	OXYGEN-FACILITY	3,410.00			3,410.00	5,854.00
670719	COVID19 Supplies	18,169.00			18,169.00	15,096.00
670720	Small Equipment Purchased	758.00			758.00	357.00
670730	Equipment Repair & Maintenance	11,437.00			11,437.00	7,271.00
670810	Dues And Subscriptions - Nursing Admin	248.00			248.00	0.00
670815	Licenses - Nursing Admin	1,450.00			1,450.00	2,220.00
670820	Travel & Seminar	300.00			300.00	0.00
670825	Medical Staff Fees	26,990.00			26,990.00	28,815.00
670830	Education	5,286.00			5,286.00	5,304.00
670850	Purchased Services	14,532.00			14,532.00	7,844.00
670901	Resident Supplies	71.00			71.00	1,195.00
680510	Oil	5,863.00			5,863.00	9,014.00
680520	Electricity	1,571.00			1,571.00	2,310.00
680530	Water & Sewer	802.00			802.00	782.00
680531	Property Taxes	18,600.00			18,600.00	18,600.00
680550	Service Contracts	5,875.00			5,875.00	0.00
680660	Building Repair & Maintenance	2,962.00			2,962.00	330.00
680681	Internet	379.00			379.00	1,118.00
680690	Grounds Landscaping	11,610.00			11,610.00	14,068.00
680850	Depreciation Expense	2,551.00			2,551.00	1,320.00
680851	Purchased Services	600.00			600.00	1,650.00
680853	Snow Plowing	4,485.00			4,485.00	3,873.00
680900	Supplies	0.00			0.00	52.00
690100	Wages -Food &Hospitality Directors	184,999.00			184,999.00	154,228.00
690110	Wages - Regular - F&H - Staff	302,401.00		(60,955.00)	241,446.00	274,258.00
			RJE - 3001	(60,955.00)		
690115	Wages - Food & Hospitality - Cooks	248,820.00			248,820.00	262,036.00
690400	Uniform Expense	26.00			26.00	26.00
690660	Chemicals	0.00			0.00	831.00
690670	Supplies (Non-Food)	42,963.00			42,963.00	41,281.00
690680	Retreat Meals	0.00			0.00	1,971.00
690690	Raw Food	461,267.00			461,267.00	471,477.00
690720	Small Equipment Purchase	4,569.00			4,569.00	730.00
690730	Equipment Repair & Maintenance - Dietary	15,299.00			15,299.00	10,212.00
690810	Dues & Subscriptions	1,212.00			1,212.00	719.00
690811	Licenses & Fees - Dietary	105.00			105.00	105.00
690830	Education	672.00			672.00	420.00
690850	Purchased Services - Knife Sharpening	1,430.00			1,430.00	1,351.00
690851	Contract Serv - Dietary	0.00			0.00	1,060.00
700110	Wages - Regular	55,742.00			55,742.00	52,927.00
700670	Supplies	5,789.00			5,789.00	974.00
700690	Linen	6,635.00			6,635.00	9,054.00
700720	Small Equipment Purchase	2,534.00			2,534.00	0.00

Account	Description	ADJ	JE Ref #	RJE	FINAL	1st PP-FINAL
		9/30/2024			9/30/2024	9/30/2023
700850	Purchased Services - Laundry	122,035.00			122,035.00	186,605.00
710110	Wages - Regular - Housekeeping	291,416.00			291,416.00	286,993.00
710115	Wages - Regular - Operations	105,717.00			105,717.00	121,337.00
710501	Medical Waste Removal	949.00			949.00	1,401.00
710502	Exterminator Service	4,612.00			4,612.00	4,584.00
710670	Supplies - Housekeeping	63,259.00			63,259.00	59,377.00
710720	Small Equipment Purchase	916.00			916.00	431.00
710810	Dues & Subscriptions	240.00			240.00	240.00
720100	Wages - Supervisor	102,929.00			102,929.00	102,006.00
720110	Wages - Regular - Plant & Maint.	128,197.00			128,197.00	128,663.00
720400	Uniform Expense	0.00			0.00	166.00
720500	Telephone	195.00			195.00	0.00
720510	Gas	44,605.00			44,605.00	42,333.00
720515	Gas - River Homes	25,493.00			25,493.00	0.00
720520	Electricity	159,168.00			159,168.00	143,066.00
720521	Electricity -River Homes	70,012.00			70,012.00	111.00
720530	Water & Sewer	28,973.00			28,973.00	22,964.00
720540	Trash Removal	41,517.00			41,517.00	37,942.00
720551	Cable TV	11,595.00			11,595.00	8,880.00
720660	Building Repair & Maintenance	17,182.00			17,182.00	38,557.00
720667	Vehicle Repair & Maintenance	1,628.00			1,628.00	1,127.00
720668	Vehicle Repair & Maintenance - Gas	2,311.00			2,311.00	2,405.00
720670	Supplies - Plant & Maint.	15,098.00			15,098.00	17,254.00
720671	Maintenance Inspections	16,216.00			16,216.00	11,551.00
720690	Grounds Maintenance	12.00			12.00	619.00
720695	Grounds Landscaping	15,086.00			15,086.00	9,855.00
720700	Equipment Rental	8,703.00			8,703.00	0.00
720720	Small Equipment Purchase - Plant & Maint	2,456.00			2,456.00	2,318.00
720721	Small Furnishings - Decor	42,397.00			42,397.00	4,986.00
720730	Repair & Maintenance	2,656.00			2,656.00	5,268.00
720810	Dues & Subscriptions	1,333.00			1,333.00	1,327.00
720850	Purchased Services	2,896.00			2,896.00	624.00
720851	Purchased Services - Groundskeeping	0.00			0.00	4,766.00
720852	Purchased Services - Indoor Plants	3,360.00			3,360.00	5,940.00
720853	Purchased Services - Snow Plowing	14,818.00			14,818.00	9,695.00
720854	Purchased Services - Elevator Service	14,604.00			14,604.00	11,456.00
720855	Purchased Services - Fire Protection	7,227.00			7,227.00	7,615.00
720856	Purchased Services - Security	125,305.00			125,305.00	122,612.00
720857	Purchased Services - HVAC	34,946.00			34,946.00	19,275.00
730100	Wages - Senior Leadership	752,792.00			184,048.00	173,035.00
			RJE - 3001	(568,744.00)		
730110	Wages - Regular - G&A	0.00		568,744.00	568,744.00	550,343.00
			RJE - 3001	568,744.00		
730115	Wages - Human Resources	199,150.00			199,150.00	188,562.00
730120	Wages - Finance	249,001.00			249,001.00	238,391.00
730121	Wages - Administrative Support	247,150.00			247,150.00	153,147.00
730131	Wages - Communications & Marketing	396,198.00			396,198.00	400,155.00
730200	Payroll Taxes	797,034.00			797,034.00	774,756.00
730250	Workers Compensation	258,609.00			258,609.00	249,448.00
730280	Unemployment	19,225.00			19,225.00	0.00
730301	Health Insurance	1,067,929.00			1,067,929.00	1,029,492.00
730302	Dental Insurance	65,059.00			65,059.00	66,561.00
730303	Life Insurance	14,258.00			14,258.00	7,189.00
730304	Vision Insurance	8,257.00			8,257.00	8,500.00
730305	Disability Insurance	7,712.00			7,712.00	8,693.00
730306	Employee Ancillary Benefits	14,587.00			14,587.00	15,563.00
730351	Ins - Flexible Spending	19,267.00			19,267.00	20,360.00
730352	Pension Expense	254,000.00			254,000.00	348,000.00
730353	Employee Physicals	6,530.00			6,530.00	16,943.00
730355	Flowers	10,817.00			10,817.00	190.00
730400	Uniform Expense - G&A	245.00			245.00	59.00
730430	Legal Fees	16,331.00			16,331.00	12,580.00
730431	Construction Legal Fees	3,025.00			3,025.00	1,989.00
730440	Accounting & Auditing Fees	74,473.00			74,473.00	91,033.00
730450	Payroll Processing Fees	69,863.00			69,863.00	52,231.00
730460	Professional Fees	139,186.00			133,021.00	25,971.00
			RJE - 3004	(6,165.00)		
730470	Human Resources - Fees	22,878.00		(6,165.00)	22,878.00	9,038.00
730471	Human Resources - Emp. Assist.	160.00			160.00	68.00
730510	Advertising	0.00			0.00	125.00
730511	Development - Advertising	0.00			0.00	339,603.00
730513	Help Wanted Advertising - A&G	149,481.00			149,481.00	133,336.00
730520	Software Maintenance	10,012.00			10,012.00	9,807.00
730521	Computer Consultant	112,370.00			112,370.00	106,824.00

Account	Description	ADJ	JE Ref #	RJE	FINAL	1st PP-FINAL
		9/30/2024			9/30/2024	9/30/2023
730522	Software/Computer Supplies	130,868.00			130,868.00	132,503.00
730523	Computer Hardware - Server Migration	910.00			910.00	134.00
730532	Insurance - Liability	140,451.00			140,451.00	134,760.00
730533	Insurance - Automobile	14,072.00			14,072.00	5,246.00
730540	Bad Debt Expense	0.00			0.00	98,003.00
730551	Depreciation Exp. - Land Improvements	5,261.00			5,261.00	3,686.00
730552	Depreciation Exp. - Building	1,538,339.00			1,538,339.00	72,726.00
730553	Depreciation Exp. - Building Improvement	93,863.00			93,863.00	89,890.00
730554	Depreciation Exp. - Building Improvement	43,004.00			43,004.00	41,857.00
730555	Depreciation Exp. - Equipment	77,244.00			77,244.00	42,343.00
730556	Depreciation Exp. - Equipment - ALSA	718.00			718.00	1,297.00
730557	Depreciation Exp. - Computers	152,774.00			152,774.00	164,448.00
730558	Amort. Exp. - Capitalized Interest	0.00			0.00	11,641.00
730559	Amort. Exp. - Financing Fees	489,314.00			489,314.00	664,822.00
730580	Taxes - General	83,469.00			83,469.00	83,568.00
730581	Personal Property Taxes	6,198.00			6,198.00	0.00
730670	Office Supplies	7,623.00			7,623.00	8,476.00
730671	Copy Machine Supplies	3,594.00			3,594.00	3,467.00
730673	Forms & Printing	1,251.00			1,251.00	3,171.00
730680	Telephone & Fax	28,087.00			28,087.00	27,550.00
730681	Telephone - Internet Services	12,747.00			12,747.00	13,850.00
730682	Cellular Phone - Business	11,916.00			11,916.00	9,516.00
730701	Equipment Rental - Postage Machine	1,579.00			1,579.00	1,558.00
730703	Equipment Rental - Drinking Water	2,724.00			2,724.00	2,553.00
730704	Equipment Rental - Storage Space	19,893.00			19,893.00	31,674.00
730720	Small Equipment Purchase - G&A	203.00			203.00	618.00
730751	Motor Vehicle Tax	329.00			329.00	330.00
730760	Wellness Committee	19,397.00			19,397.00	36,348.00
730810	Dues & Subscriptions - G&A	25,897.00			8,877.00	7,709.00
			RJE - 3002	(17,020.00) (17,020.00)		
730820	Seminars & Conferences	4,998.00			4,998.00	11,903.00
730821	Travel - Hotel & Lodging	1,605.00			1,605.00	0.00
730822	Travel - Meals	922.00			922.00	70.00
730823	Travel - Transportation	1,054.00			1,054.00	716.00
730830	Education - G&A	13,986.00			13,986.00	10,075.00
730840	Mileage Reimbursement - G&A	1,330.00			1,330.00	207.00
730850	Purchased Services	0.00			0.00	1,613.00
730851	Purchased Services - Shredding	3,583.00			3,583.00	2,892.00
730852	Purchased Services - Dentist	13,032.00			13,032.00	13,032.00
730860	Postage	6,487.00			6,487.00	5,799.00
730870	Licenses	825.00			825.00	1,235.00
730880	Printing	347.00			347.00	0.00
730900	Donations Made	4,567.00			4,567.00	0.00
730901	Employee Parties	19,248.00			19,248.00	23,956.00
730902	Office Meals	3,941.00			3,941.00	2,003.00
730903	Business Gifts	1,000.00			1,000.00	697.00
730904	Employee Gifts	19,028.00			19,028.00	13,796.00
730905	Resident Items - Damaged/Lost	1,584.00			1,584.00	502.00
730906	Memorial Wall Plaques	1,050.00			1,050.00	30.00
730907	Meals - Business Expense	160.00			160.00	211.00
730910	Service Charges - Bank	41,504.00			41,504.00	46,613.00
730915	Interest - Bonds	475,612.00			475,612.00	485,604.00
730920	Fines & Penalties	3,260.00			3,260.00	78.00
740510	Advertising- Marketing	43,743.00			43,743.00	11,252.00
740511	Development Advertising- Marketing	150,085.00			150,085.00	948.00
740520	Web Maintenance- Marketing	7,866.00			7,866.00	940.00
740522	Computer Software & Supplies-Marketing	9,089.00			9,089.00	8,212.00
740670	Supplies - Marketing	5,123.00			5,123.00	3,856.00
740820	Travel & Seminars - Marketing	0.00			0.00	43.00
740840	Mileage - Marketing	1,382.00			1,382.00	1,106.00
740880	Print Advertising - Marketing	954.00			954.00	469.00
770600	Supplies -ACL Supplies	0.00			0.00	974.00
780600	Supplies (Non-Medical) Dementia Friendl	0.00			0.00	153.00
792460	CRL - Professional Fees	52,901.00			52,901.00	60,808.00
792520	CRL - Electricity	30,353.00			30,353.00	13,644.00
792522	CRL - Equipment	2,209.00			2,209.00	5,095.00
792523	CRL - Advertising	859.00			859.00	193.00
792600	CRL - Supplies	9,442.00			9,442.00	9,660.00
792610	CRL - Computer Software	6,992.00			6,992.00	7,294.00
792671	CRL - Print & Copy Expense	160.00			160.00	0.00
792810	CRL - Dues & Subscriptions	1,245.00			1,245.00	1,693.00
792830	CRL - Education	223.00			223.00	3,047.00

Account	Description	ADJ	JE Ref #	RJE	FINAL	1st PP-FINAL
		9/30/2024			9/30/2024	9/30/2023
792840	CRL - Mileage Reimbursement	2,381.00			2,381.00	947.00
800100	Wages - Therapy	197,267.00			197,267.00	175,325.00
800522	Computer Software & Supplies	6,379.00			6,379.00	10,213.00
800670	Supplies - PT	563.00			563.00	345.00
800680	Leased Equipment - Therapy	0.00			0.00	5,000.00
800950	Purchased Services - PT	0.00			0.00	4,200.00
810100	Wages - Occupational Therapist	400,603.00			400,603.00	435,848.00
810670	Supplies	394.00			394.00	42.00
810820	Travel & Seminars	405.00			405.00	0.00
810840	Mileage Reimbursement	0.00			0.00	14.00
820100	Wages - Speech Therapist	43,978.00			43,978.00	42,624.00
820670	Supplies	30.00			30.00	0.00
840100	Wages - Institute	585,612.00			585,612.00	404,877.00
840460	Grant Expense	11,000.00			11,000.00	0.00
840670	Institute - Supples	9.00			9.00	0.00
850660	Drugs - Medicare	11,122.00			11,122.00	7,153.00
850661	Drugs - Medicaid	4,177.00			4,177.00	13,441.00
850662	Drugs - Managed Care	3,051.00			3,051.00	2,585.00
850690	Drugs - House Acct.	11,204.00			11,204.00	45,655.00
860660	Billable Non-Distinct	400.00			400.00	0.00
860690	Non-Billable Medicare Distinct	211,091.00			211,091.00	311,681.00
860699	Misc Expense	348.00			348.00	19,990.00
880100	Cafe Wages	8,702.00		60,955.00	69,657.00	0.00
			RJE - 3001	60,955.00		
880670	Supplies	2,279.00			2,279.00	0.00
880690	Raw Foods - Cafe	418.00			418.00	0.00
880691	Package Foods	723.00			723.00	0.00
880692	Beverages	2,387.00			2,387.00	0.00
880693	Baked Goods	205.00			205.00	0.00
BT 01	Property Held for Sale	887,654.00			887,654.00	0.00
BT 02	RL Cash	620.00			620.00	0.00
BT 03	Maturity Premium Expense	900,000.00			900,000.00	0.00
BT 04	Accrued Maturity Premium	(900,000.00)			(900,000.00)	0.00
Marcum 101	Dues	0.00		18,086.00	18,086.00	15,445.00
			RJE - 3002	18,086.00		
Marcum 104	Chamber Dues	0.00		975.00	975.00	975.00
			RJE - 3002	975.00		
Marcum 108	Beauty Supplies	0.00		6,165.00	6,165.00	2,482.00
			RJE - 3004	6,165.00		
Marcum 109	User Fee Expense	0.00		457,310.00	457,310.00	679,619.00
			RJE - 3003	457,310.00		
Marcum 110	RN Admin Wages	0.00		98,310.00	98,310.00	83,423.00
			RJE - 3001	98,310.00		
Marcum 112	Dues - Non Reimb	0.00			0.00	1,250.00
MARCUM02	Reserve	0.00			0.00	(291,674.00)
Total		0.00		0.00	0.00	0.00

Client: **LiveWell**
Engagement: **Medicaid - LiveWell**
Period Ending: **9/30/2024**
Trial Balance: **A.010 - TB**
Workpaper: **A.012 - TB Combined Detail LS**

Account	Description	ADJ 9/30/2024	JE Ref #	RJE 9/30/2024	FINAL 9/30/2024
Group : [10-A]	Salaries and Wages				
Subgroup : [2.34]	Administrator - Accum Costs				
730100	Wages - Senior Leadership	752,792.00	RJE - 3001	(568,744.00)	184,048.00
				(568,744.00)	
Subtotal [2.34]	Administrator - Accum Costs	752,792.00		(568,744.00)	184,048.00
Subgroup : [4.19]	Other Administrative Salaries - Accum Costs				
630115	Wages - Medical Secretary/Admin	180,184.00		0.00	180,184.00
730115	Wages - Human Resources	199,150.00		0.00	199,150.00
730120	Wages - Finance	249,001.00		0.00	249,001.00
730121	Wages - Administrative Support	247,150.00		0.00	247,150.00
Subtotal [4.19]	Other Administrative Salaries - Accum Costs	875,485.00		0.00	875,485.00
Subgroup : [4.43]	Other Administrative - Direct				
650120	Wages - Comm Serv - Therapy	2,663.00		0.00	2,663.00
730110	Wages - Regular - G&A	0.00	RJE - 3001	568,744.00	568,744.00
				568,744.00	
840100	Wages - Institute	585,612.00		0.00	585,612.00
Subtotal [4.43]	Other Administrative - Direct	588,275.00		568,744.00	1,157,019.00
Subgroup : [5C.5]	Dietary Workers - Meals				
690100	Wages -Food &Hospitality Directors	184,999.00		0.00	184,999.00
690110	Wages - Regular - F&H - Staff	302,401.00		(60,955.00)	241,446.00
690115	Wages - Food & Hospitality - Cooks	248,820.00		0.00	248,820.00
Subtotal [5C.5]	Dietary Workers - Meals	736,220.00		(60,955.00)	675,265.00
Subgroup : [6B.2]	Other Housekeeping Workers - Hskp Hours				
710110	Wages - Regular - Housekeeping	291,416.00		0.00	291,416.00
710115	Wages - Regular - Operations	105,717.00		0.00	105,717.00
Subtotal [6B.2]	Other Housekeeping Workers - Hskp Hours	397,133.00		0.00	397,133.00
Subgroup : [7A..2]	Other Maintenance Workers - Maint Hours				
720100	Wages - Supervisor	102,929.00		0.00	102,929.00
720110	Wages - Regular - Plant & Maint.	128,197.00		0.00	128,197.00
Subtotal [7A..2]	Other Maintenance Workers - Maint Hours	231,126.00		0.00	231,126.00
Subgroup : [8B.5]	Other Laundry Workers - LBS of Laundry				
700110	Wages - Regular	55,742.00		0.00	55,742.00
Subtotal [8B.5]	Other Laundry Workers - LBS of Laundry	55,742.00		0.00	55,742.00
Subgroup : [12A.10]	Director of Nurses/Assistant Director - SNF Only				
670100	Wages - Nursing Leadership	447,719.00		(98,310.00)	349,409.00
Subtotal [12A.10]	Director of Nurses/Assistant Director - SNF Only	447,719.00		(98,310.00)	349,409.00
Subgroup : [12B1.10]	RNs - Direct Care - Direct				
630050	Wages - Supervisors - Nursing	387,309.00		0.00	387,309.00
630100	Wages - R.N.	365,088.00		0.00	365,088.00
630135	Wages - Nursing -Co-Leads	117,362.00		0.00	117,362.00
660100	Wages - R.N.	234,831.00		0.00	234,831.00
Subtotal [12B1.10]	RNs - Direct Care - Direct	1,104,590.00		0.00	1,104,590.00
Subgroup : [12B2.10]	RNs - Administrative - Direct				
Marcum 110	RN Admin Wages	0.00	RJE - 3001	98,310.00	98,310.00
				98,310.00	
Subtotal [12B2.10]	RNs - Administrative - Direct	0.00		98,310.00	98,310.00
Subgroup : [12C1.10]	LPNs - Direct Care - Direct				
630110	Wages - L.P.N.	587,692.00		0.00	587,692.00
Subtotal [12C1.10]	LPNs - Direct Care - Direct	587,692.00		0.00	587,692.00
Subgroup : [12D.10]	Aides and Attendants - Direct				
630120	Wages - Aides -Nursing	2,087,333.00		0.00	2,087,333.00
Subtotal [12D.10]	Aides and Attendants - Direct	2,087,333.00		0.00	2,087,333.00
Subgroup : [12D.22]	Aides and Attendants - A/L				
660120	Wages - Aides - Asst. Living	1,347,145.00		0.00	1,347,145.00
Subtotal [12D.22]	Aides and Attendants - A/L	1,347,145.00		0.00	1,347,145.00
Subgroup : [12E]	Physical Therapists - SNF Only				

800100	Wages - Therapy	197,267.00	0.00	197,267.00
Subtotal [12E]	Physical Therapists - SNF Only	197,267.00	0.00	197,267.00
Subgroup : [12F]	Speech Therapists			
820100	Wages - Speech Therapist	43,978.00	0.00	43,978.00
Subtotal [12F]	Speech Therapists	43,978.00	0.00	43,978.00
Subgroup : [12G]	Occupational Therapists - SNF Only			
810100	Wages - Occupational Therapist	400,603.00	0.00	400,603.00
Subtotal [12G]	Occupational Therapists - SNF Only	400,603.00	0.00	400,603.00
Subgroup : [12H.10]	Recreation Workers - SNF Only			
610110	Wages - Regular - Humanities	344,152.00	0.00	344,152.00
Subtotal [12H.10]	Recreation Workers - SNF Only	344,152.00	0.00	344,152.00
Subgroup : [12M.33]	Social Workers/Case Management - Direct			
620110	Wages - Regular - Social Services	74,757.00	0.00	74,757.00
650125	Wages - Comm Serv - Admin Support	57,879.00	0.00	57,879.00
660125	Wages - Wellbeing Co-Lead	37,310.00	0.00	37,310.00
Subtotal [12M.33]	Social Workers/Case Management - Direct	169,946.00	0.00	169,946.00
Subgroup : [12N.33]	Marketing - Direct			
730131	Wages - Communications & Marketing	396,198.00	0.00	396,198.00
Subtotal [12N.33]	Marketing - Direct	396,198.00	0.00	396,198.00
Subgroup : [12O.22]	Other - A/L			
880100	Cafe Wages	8,702.00	60,955.00	69,657.00
Subtotal [12O.22]	Other - A/L	8,702.00	60,955.00	69,657.00
Total [10-A]	Salaries and Wages	10,772,098.00	0.00	10,772,098.00
Group : [13-B]	Professional Fees			
Subgroup : [2.22]	Dentist - SNF Only			
730852	Purchased Services - Dentist	13,032.00	0.00	13,032.00
Subtotal [2.22]	Dentist - SNF Only	13,032.00	0.00	13,032.00
Subgroup : [03.22]	Pharmacist - SNF Only			
670850	Purchased Services	14,532.00	0.00	14,532.00
Subtotal [03.22]	Pharmacist - SNF Only	14,532.00	0.00	14,532.00
Subgroup : [8A.10]	Medical Director - SNF Only			
670825	Medical Staff Fees	26,990.00	0.00	26,990.00
Subtotal [8A.10]	Medical Director - SNF Only	26,990.00	0.00	26,990.00
Total [13-B]	Professional Fees	54,554.00	0.00	54,554.00
Group : [15]	Expenditures Other than Salaries			
Subgroup : [1A1.15]	Workmen's Compensation - Salary %			
730250	Workers Compensation	258,609.00	0.00	258,609.00
Subtotal [1A1.15]	Workmen's Compensation - Salary %	258,609.00	0.00	258,609.00
Subgroup : [1A2.15]	Disability Insurance - Salary %			
730305	Disability Insurance	7,712.00	0.00	7,712.00
Subtotal [1A2.15]	Disability Insurance - Salary %	7,712.00	0.00	7,712.00
Subgroup : [1A3.15]	Unemployment Insurance - SNF Only			
730280	Unemployment	19,225.00	0.00	19,225.00
Subtotal [1A3.15]	Unemployment Insurance - SNF Only	19,225.00	0.00	19,225.00
Subgroup : [1A4.15]	Social Security (FICA) - Salary %			
730200	Payroll Taxes	797,034.00	0.00	797,034.00
Subtotal [1A4.15]	Social Security (FICA) - Salary %	797,034.00	0.00	797,034.00
Subgroup : [1A5.15]	Health Insurance - Salary %			
730301	Health Insurance	1,067,929.00	0.00	1,067,929.00
730302	Dental Insurance	65,059.00	0.00	65,059.00
730304	Vision Insurance	8,257.00	0.00	8,257.00
730351	Ins - Flexible Spending	19,267.00	0.00	19,267.00
Subtotal [1A5.15]	Health Insurance - Salary %	1,160,512.00	0.00	1,160,512.00
Subgroup : [1A6.15]	Life Insurance - Salary %			
730303	Life Insurance	14,258.00	0.00	14,258.00
Subtotal [1A6.15]	Life Insurance - Salary %	14,258.00	0.00	14,258.00
Subgroup : [1A7.15]	Pensions - Salary %			
730352	Pension Expense	254,000.00	0.00	254,000.00

Subtotal [1A7.15]	Pensions - Salary %	254,000.00	0.00	254,000.00
Subgroup : [1A8.15]	Uniform Allowance - Salary %			
690400	Uniform Expense	26.00	0.00	26.00
730400	Uniform Expense - G&A	245.00	0.00	245.00
Subtotal [1A8.15]	Uniform Allowance - Salary %	271.00	0.00	271.00
Subgroup : [1A9.15]	Other - Salary %			
730306	Employee Ancillary Benefits	14,587.00	0.00	14,587.00
730353	Employee Physicals	6,530.00	0.00	6,530.00
730470	Human Resources - Fees	22,878.00	0.00	22,878.00
730471	Human Resources - Emp. Assist.	160.00	0.00	160.00
730760	Wellness Committee	19,397.00	0.00	19,397.00
Subtotal [1A9.15]	Other - Salary %	63,552.00	0.00	63,552.00
Subgroup : [1D.42]	Accounting and Auditing - Accum Costs			
730440	Accounting & Auditing Fees	74,473.00	0.00	74,473.00
Subtotal [1D.42]	Accounting and Auditing - Accum Costs	74,473.00	0.00	74,473.00
Subgroup : [1E.42]	Legal - Accum Costs			
730430	Legal Fees	16,331.00	0.00	16,331.00
730431	Construction Legal Fees	3,025.00	0.00	3,025.00
Subtotal [1E.42]	Legal - Accum Costs	19,356.00	0.00	19,356.00
Subgroup : [1G.10]	Office Supplies - SNF Only			
730670	Office Supplies	7,623.00	0.00	7,623.00
730673	Forms & Printing	1,251.00	0.00	1,251.00
Subtotal [1G.10]	Office Supplies - SNF Only	8,874.00	0.00	8,874.00
Subgroup : [1G.22]	Office Supplies - Non Reimb			
650610	Computer Software	10,582.00	0.00	10,582.00
Subtotal [1G.22]	Office Supplies - Non Reimb	10,582.00	0.00	10,582.00
Subgroup : [1G.42]	Office Supplies - Accum Costs			
700670	Supplies	5,789.00	0.00	5,789.00
730671	Copy Machine Supplies	3,594.00	0.00	3,594.00
730880	Printing	347.00	0.00	347.00
730906	Memorial Wall Plaques	1,050.00	0.00	1,050.00
810670	Supplies	394.00	0.00	394.00
Subtotal [1G.42]	Office Supplies - Accum Costs	11,174.00	0.00	11,174.00
Subgroup : [1H1.42]	Telephone and Telegraph - Accum Costs			
680681	Internet	379.00	0.00	379.00
720500	Telephone	195.00	0.00	195.00
730680	Telephone & Fax	28,087.00	0.00	28,087.00
730681	Telephone - Internet Services	12,747.00	0.00	12,747.00
Subtotal [1H1.42]	Telephone and Telegraph - Accum Costs	41,408.00	0.00	41,408.00
Subgroup : [1H2.30]	Cellular Phones and Beepers - Accum Costs			
730682	Cellular Phone - Business	11,916.00	0.00	11,916.00
Subtotal [1H2.30]	Cellular Phones and Beepers - Accum Costs	11,916.00	0.00	11,916.00
Subgroup : [1K3.03]	Resident Day User Fee - SNF Only			
Marcum 109	User Fee Expense	0.00	457,310.00	457,310.00
Subtotal [1K3.03]	Resident Day User Fee - SNF Only	0.00	457,310.00	457,310.00
Total [15]	Expenditures Other than Salaries	2,752,956.00	457,310.00	3,210,266.00
Group : [16]	Expenditures Other than Salaries (cont'd) - Admin. and General			
Subgroup : [1.10]	Resident Travel and Entertainment - Accum Costs			
660901	Resident Outtrips	319.00	0.00	319.00
Subtotal [1.10]	Resident Travel and Entertainment - Accum Costs	319.00	0.00	319.00
Subgroup : [2]	Holiday Parties for Staff - Accum Costs			
730901	Employee Parties	19,248.00	0.00	19,248.00
730902	Office Meals	3,941.00	0.00	3,941.00
Subtotal [2]	Holiday Parties for Staff - Accum Costs	23,189.00	0.00	23,189.00
Subgroup : [3]	Gifts to Staff and Residents - Accum Costs			
730903	Business Gifts	1,000.00	0.00	1,000.00
730904	Employee Gifts	19,028.00	0.00	19,028.00
Subtotal [3]	Gifts to Staff and Residents - Accum Costs	20,028.00	0.00	20,028.00
Subgroup : [4.22]	Employee Travel - Non Reimb			
650840	Mileage Reimbursement	12,735.00	0.00	12,735.00
Subtotal [4.22]	Employee Travel - Non Reimb	12,735.00	0.00	12,735.00

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Subgroup : [4.42]	Employee Travel - Accum Costs			
660840	Mileage Reimbursement	351.00	0.00	351.00
730821	Travel - Hotel & Lodging	1,605.00	0.00	1,605.00
730823	Travel - Transportation	1,054.00	0.00	1,054.00
730840	Mileage Reimbursement - G&A	1,330.00	0.00	1,330.00
810820	Travel & Seminars	405.00	0.00	405.00
Subtotal [4.42]	Employee Travel - Accum Costs	4,745.00	0.00	4,745.00
Subgroup : [5.10]	Education Expense - SNF Only			
630830	Education	1,040.00	0.00	1,040.00
670820	Travel & Seminar	300.00	0.00	300.00
670830	Education	5,286.00	0.00	5,286.00
730820	Seminars & Conferences	4,998.00	0.00	4,998.00
730830	Education - G&A	13,986.00	0.00	13,986.00
Subtotal [5.10]	Education Expense - SNF Only	25,610.00	0.00	25,610.00
Subgroup : [5.34]	Education Expense - Accum Costs			
599083	Scholarship	2,000.00	0.00	2,000.00
Subtotal [5.34]	Education Expense - Accum Costs	2,000.00	0.00	2,000.00
Subgroup : [6.10]	Automobile Expense - SNF			
720668	Vehicle Repair & Maintenance - Gas	2,311.00	0.00	2,311.00
Subtotal [6.10]	Automobile Expense - SNF	2,311.00	0.00	2,311.00
Subgroup : [6.25]	Automobile Expense - Accum Costs			
640821	Van Lease	40,160.00	0.00	40,160.00
730751	Motor Vehicle Tax	329.00	0.00	329.00
Subtotal [6.25]	Automobile Expense - Accum Costs	40,489.00	0.00	40,489.00
Subgroup : [7]	Other - Accum Costs			
730822	Travel - Meals	922.00	0.00	922.00
730907	Meals - Business Expense	160.00	0.00	160.00
Subtotal [7]	Other - Accum Costs	1,082.00	0.00	1,082.00
Subgroup : [M1.15]	Advertising Help Wanted - Accum Costs			
730513	Help Wanted Advertising - A&G	149,481.00	0.00	149,481.00
Subtotal [M1.15]	Advertising Help Wanted - Accum Costs	149,481.00	0.00	149,481.00
Subgroup : [M3.22]	Advertising Other - Non Reimb			
740510	Advertising- Marketing	43,743.00	0.00	43,743.00
740520	Web Maintenance- Marketing	7,866.00	0.00	7,866.00
740670	Supplies - Marketing	5,123.00	0.00	5,123.00
740840	Mileage - Marketing	1,382.00	0.00	1,382.00
Subtotal [M3.22]	Advertising Other - Non Reimb	58,114.00	0.00	58,114.00
Subgroup : [M3.42]	Advertising Other - Accum Costs			
740511	Development Advertising- Marketing	150,085.00	0.00	150,085.00
740522	Computer Software & Supplies-Marketing	9,089.00	0.00	9,089.00
740880	Print Advertising - Marketing	954.00	0.00	954.00
Subtotal [M3.42]	Advertising Other - Accum Costs	160,128.00	0.00	160,128.00
Subgroup : [M6.22]	Barber and Beauty Supplies - Accum Costs			
Marcum 108	Beauty Supplies	0.00	6,165.00	6,165.00
Subtotal [M6.22]	Barber and Beauty Supplies - Accum Costs	0.00	6,165.00	6,165.00
Subgroup : [M7.42]	Postage - Accum Costs			
730860	Postage	6,487.00	0.00	6,487.00
Subtotal [M7.42]	Postage - Accum Costs	6,487.00	0.00	6,487.00
Subgroup : [M8.34]	Dues and Membership Fees to Professional Associations - Accum Costs			
Marcum 101	Dues	0.00	18,086.00	18,086.00
Subtotal [M8.34]	Dues and Membership Fees to Professional Associations - Accum Costs	0.00	18,086.00	18,086.00
Subgroup : [M8A]	Dues to Chamber of Commerce			
Marcum 104	Chamber Dues	0.00	975.00	975.00
Subtotal [M8A]	Dues to Chamber of Commerce	0.00	975.00	975.00
Subgroup : [M9.42]	Subscriptions - Accum Costs			
620810	Dues & Subscriptions	361.00	(236.00)	125.00
630810	Dues & Subscriptions	326.00	(326.00)	0.00
650810	Dues & Subscriptions	297.00	(229.00)	68.00
660810	Dues & Subscriptions	16,443.00	(1,250.00)	15,193.00
670810	Dues And Subscriptions - Nursing Admin	248.00	0.00	248.00
690810	Dues & Subscriptions	1,212.00	0.00	1,212.00

710810	Dues & Subscriptions	240.00	0.00	240.00
720810	Dues & Subscriptions	1,333.00	0.00	1,333.00
730810	Dues & Subscriptions - G&A	25,897.00	(17,020.00)	8,877.00
			RJE - 3002	(17,020.00)
Subtotal [M9.42]	Subscriptions - Accum Costs	46,357.00	(19,061.00)	27,296.00
Subgroup : [M11.22]	Services Provided by Contract - Non Reimb			
660460	Professional Fees	3,486.00	0.00	3,486.00
Subtotal [M11.22]	Services Provided by Contract - Non Reimb	3,486.00	0.00	3,486.00
Subgroup : [M11.42]	Services Provided by Contract - Accum Costs			
660521	Computer Supples/Software	4,540.00	0.00	4,540.00
730450	Payroll Processing Fees	69,863.00	0.00	69,863.00
730520	Software Maintenance	10,012.00	0.00	10,012.00
730521	Computer Consultant	112,370.00	0.00	112,370.00
730523	Computer Harware - Server Migration	910.00	0.00	910.00
730851	Purchased Services - Shredding	3,583.00	0.00	3,583.00
Subtotal [M11.42]	Services Provided by Contract - Accum Costs	201,278.00	0.00	201,278.00
Subgroup : [M13.10]	Other - SNF Only			
670815	Licenses - Nursing Admin	1,450.00	0.00	1,450.00
800522	Computer Software & Supplies	6,379.00	0.00	6,379.00
Subtotal [M13.10]	Other - SNF Only	7,829.00	0.00	7,829.00
Subgroup : [M13.34]	Other - Accum Costs			
690811	Licenses & Fees - Dietary	105.00	0.00	105.00
730355	Flowers	10,817.00	0.00	10,817.00
730460	Professional Fees	139,186.00	(6,165.00)	133,021.00
730522	Software/Computer Supplies	130,868.00	0.00	130,868.00
730720	Small Equipment Purchase - G&A	203.00	0.00	203.00
730870	Licenses	825.00	0.00	825.00
730900	Donations Made	4,567.00	0.00	4,567.00
730910	Service Charges - Bank	41,504.00	0.00	41,504.00
730920	Fines & Penalties	3,260.00	0.00	3,260.00
792460	CRL - Professional Fees	52,901.00	0.00	52,901.00
792522	CRL - Equipment	2,209.00	0.00	2,209.00
792523	CRL - Advertising	859.00	0.00	859.00
792600	CRL - Supplies	9,442.00	0.00	9,442.00
792610	CRL - Computer Software	6,992.00	0.00	6,992.00
792671	CRL - Print & Copy Expense	160.00	0.00	160.00
792810	CRL - Dues & Subscriptions	1,245.00	0.00	1,245.00
792830	CRL - Education	223.00	0.00	223.00
792840	CRL - Mileage Reimbursement	2,381.00	0.00	2,381.00
840460	Grant Expense	11,000.00	0.00	11,000.00
840670	Institute - Supples	9.00	0.00	9.00
860699	Misc Expense	348.00	0.00	348.00
880670	Supplies	2,279.00	0.00	2,279.00
880690	Raw Foods - Cafe	418.00	0.00	418.00
880691	Package Foods	723.00	0.00	723.00
880692	Beverages	2,387.00	0.00	2,387.00
880693	Baked Goods	205.00	0.00	205.00
Subtotal [M13.34]	Other - Accum Costs	425,116.00	(6,165.00)	418,951.00
Total [16]	Expenditures Other than Salaries (cont'd) - Admin. and General	1,190,784.00	0.00	1,190,784.00
Group : [18]	Dietary Basis for Allocation of Costs			
Subgroup : [2A1.03]	Raw Food - Meals			
690690	Raw Food	461,267.00	0.00	461,267.00
Subtotal [2A1.03]	Raw Food - Meals	461,267.00	0.00	461,267.00
Subgroup : [2A2.03]	Non-Food Supplies - Meals			
690670	Supplies (Non-Food)	42,963.00	0.00	42,963.00
Subtotal [2A2.03]	Non-Food Supplies - Meals	42,963.00	0.00	42,963.00
Subgroup : [2B.03]	Purchased Services - Meals			
690850	Purchased Services - Knife Sharpening	1,430.00	0.00	1,430.00
Subtotal [2B.03]	Purchased Services - Meals	1,430.00	0.00	1,430.00
Subgroup : [2D.03]	Other - Meals			
690720	Small Equipment Purchase	4,569.00	0.00	4,569.00
690730	Equipment Repair & Maintenance - Dietary	15,299.00	0.00	15,299.00
690830	Education	672.00	0.00	672.00
Subtotal [2D.03]	Other - Meals	20,540.00	0.00	20,540.00
Total [18]	Dietary Basis for Allocation of Costs	526,200.00	0.00	526,200.00

Group : [19]	Laundry-Basis for Allocation of Costs			
Subgroup : [3A1.05]	Beds Linens - LBS of Laundry			
700690	Linen	6,635.00	0.00	6,635.00
Subtotal [3A1.05]	Beds Linens - LBS of Laundry	6,635.00	0.00	6,635.00
Subgroup : [3B.05]	Purchased Services - LBS of Laundry			
700850	Purchased Services - Laundry	122,035.00	0.00	122,035.00
Subtotal [3B.05]	Purchased Services - LBS of Laundry	122,035.00	0.00	122,035.00
Total [19]	Laundry-Basis for Allocation of Costs	128,670.00	0.00	128,670.00
Group : [20]	Housekeeping and Resident Care Basis for Allocation of Costs			
Subgroup : [4A1.33]	In-House Care Supplies - Hours Worked			
710670	Supplies - Housekeeping	63,259.00	0.00	63,259.00
Subtotal [4A1.33]	In-House Care Supplies - Hours Worked	63,259.00	0.00	63,259.00
Subgroup : [4B.33]	Purchased Services - Hours Worked			
710501	Medical Waste Removal	949.00	0.00	949.00
720540	Trash Removal	41,517.00	0.00	41,517.00
Subtotal [4B.33]	Purchased Services - Hours Worked	42,466.00	0.00	42,466.00
Subgroup : [5A.03]	Purchased From - SNF			
850660	Drugs - Medicare	11,122.00	0.00	11,122.00
850661	Drugs - Medicaid	4,177.00	0.00	4,177.00
850662	Drugs - Managed Care	3,051.00	0.00	3,051.00
Subtotal [5A.03]	Purchased From - SNF	18,350.00	0.00	18,350.00
Subgroup : [5B.10]	Medicine Cabinet Drugs - SNF Only			
850690	Drugs - House Acct.	11,204.00	0.00	11,204.00
Subtotal [5B.10]	Medicine Cabinet Drugs - SNF Only	11,204.00	0.00	11,204.00
Subgroup : [5C.10]	Medical and Therapeutic Supplies - SNF Only			
860660	Billable Non-Distinct	400.00	0.00	400.00
860690	Non-Billable Medicare Distinct	211,091.00	0.00	211,091.00
Subtotal [5C.10]	Medical and Therapeutic Supplies - SNF Only	211,491.00	0.00	211,491.00
Subgroup : [5E2.10]	Oxygen - Other - SNF			
670603	OXYGEN-FACILITY	3,410.00	0.00	3,410.00
Subtotal [5E2.10]	Oxygen - Other - SNF	3,410.00	0.00	3,410.00
Subgroup : [5I.10]	Recreation - SNF Only			
610650	Supplies - Humantities	869.00	0.00	869.00
610660	Entertainment	25,253.00	0.00	25,253.00
610810	Dues & Subscriptions	2,484.00	0.00	2,484.00
720551	Cable TV	11,595.00	0.00	11,595.00
Subtotal [5I.10]	Recreation - SNF Only	40,201.00	0.00	40,201.00
Subgroup : [5J.03]	Other - SNF			
670600	Supplies (Non-Medical)	221.00	0.00	221.00
670601	Air Fluid Mattress-rental	15,133.00	0.00	15,133.00
670720	Small Equipment Purchased	758.00	0.00	758.00
800670	Supplies - PT	563.00	0.00	563.00
820670	Supplies	30.00	0.00	30.00
Subtotal [5J.03]	Other - SNF	16,705.00	0.00	16,705.00
Subgroup : [5J.22]	Other - A/L			
650600	Supplies	322.00	0.00	322.00
660600	Supplies - Asst. Living	12,725.00	0.00	12,725.00
Subtotal [5J.22]	Other - A/L	13,047.00	0.00	13,047.00
Subgroup : [5J.33]	Other - Accum Costs			
670719	COVID19 Supplies	18,169.00	0.00	18,169.00
670901	Resident Supplies	71.00	0.00	71.00
730905	Resident Items - Damaged/Lost	1,584.00	0.00	1,584.00
Subtotal [5J.33]	Other - Accum Costs	19,824.00	0.00	19,824.00
Total [20]	Housekeeping and Resident Care Basis for Allocation of Costs	439,957.00	0.00	439,957.00
Group : [22]	Maintenance and Property			
Subgroup : [6A.02]	Repairs and Maintenance - Sqft			
680660	Building Repair & Maintenance	2,962.00	0.00	2,962.00
710720	Small Equipment Purchase	916.00	0.00	916.00
720660	Building Repair & Maintenance	17,182.00	0.00	17,182.00
720850	Purchased Services	2,896.00	0.00	2,896.00
Subtotal [6A.02]	Repairs and Maintenance - Sqft	23,956.00	0.00	23,956.00

Subgroup : [6A.10]	Repairs and Maintenance - SNF Only			
670730	Equipment Repair & Maintenance	11,437.00	0.00	11,437.00
720667	Vehicle Repair & Maintenance	1,628.00	0.00	1,628.00
720730	Repair & Maintenance	2,656.00	0.00	2,656.00
Subtotal [6A.10]	Repairs and Maintenance - SNF Only	15,721.00	0.00	15,721.00
Subgroup : [6B.33]	Heat - Sqft			
680510	Oil	5,863.00	0.00	5,863.00
720510	Gas	44,605.00	0.00	44,605.00
720515	Gas - River Homes	25,493.00	0.00	25,493.00
Subtotal [6B.33]	Heat - Sqft	75,961.00	0.00	75,961.00
Subgroup : [6C.33]	Light & Power - Sqft			
680520	Electricity	1,571.00	0.00	1,571.00
720520	Electricity	159,168.00	0.00	159,168.00
720521	Electricity -River Homes	70,012.00	0.00	70,012.00
792520	CRL - Electricity	30,353.00	0.00	30,353.00
Subtotal [6C.33]	Light & Power - Sqft	261,104.00	0.00	261,104.00
Subgroup : [6D.33]	Water - Sqft			
680530	Water & Sewer	802.00	0.00	802.00
720530	Water & Sewer	28,973.00	0.00	28,973.00
Subtotal [6D.33]	Water - Sqft	29,775.00	0.00	29,775.00
Subgroup : [6E]	Equipment Lease - Sqft			
730701	Equipment Rental - Postage Machine	1,579.00	0.00	1,579.00
730703	Equipment Rental - Drinking Water	2,724.00	0.00	2,724.00
Subtotal [6E]	Equipment Lease - Sqft	4,303.00	0.00	4,303.00
Subgroup : [6F.10]	Other - SNF Only			
720854	Purchased Services - Elevator Service	14,604.00	0.00	14,604.00
Subtotal [6F.10]	Other - SNF Only	14,604.00	0.00	14,604.00
Subgroup : [6F.22]	Other - Non Reimb			
720721	Small Furnishings - Decor	42,397.00	0.00	42,397.00
Subtotal [6F.22]	Other - Non Reimb	42,397.00	0.00	42,397.00
Subgroup : [6F.02]	Other - Sqft			
680550	Service Contracts	5,875.00	0.00	5,875.00
680690	Grounds Landscaping	11,610.00	0.00	11,610.00
680850	Depreciation Expense	2,551.00	0.00	2,551.00
680851	Purchased Services	600.00	0.00	600.00
680853	Snow Plowing	4,485.00	0.00	4,485.00
700720	Small Equipment Purchase	2,534.00	0.00	2,534.00
710502	Exterminator Service	4,612.00	0.00	4,612.00
720670	Supplies - Plant & Maint.	15,098.00	0.00	15,098.00
720671	Maintenance Inspections	16,216.00	0.00	16,216.00
720690	Grounds Maintenance	12.00	0.00	12.00
720695	Grounds Landscaping	15,086.00	0.00	15,086.00
720700	Equipment Rental	8,703.00	0.00	8,703.00
720720	Small Equipment Purchase - Plant & Maint	2,456.00	0.00	2,456.00
720852	Purchased Services - Indoor Plants	3,360.00	0.00	3,360.00
720853	Purchased Services - Snow Plowing	14,818.00	0.00	14,818.00
720855	Purchased Services - Fire Protection	7,227.00	0.00	7,227.00
720856	Purchased Services - Security	125,305.00	0.00	125,305.00
720857	Purchased Services - HVAC	34,946.00	0.00	34,946.00
730704	Equipment Rental - Storage Space	19,893.00	0.00	19,893.00
Subtotal [6F.02]	Other - Sqft	295,387.00	0.00	295,387.00
Subgroup : [7A.33]	Land Improvements - Sqft			
730551	Depreciation Exp. - Land Improvements	5,261.00	0.00	5,261.00
Subtotal [7A.33]	Land Improvements - Sqft	5,261.00	0.00	5,261.00
Subgroup : [7B.10]	Building & Building Improvements - SNF Only			
730552	Depreciation Exp. - Building	1,538,339.00	0.00	1,538,339.00
730553	Depreciation Exp. - Building Improvement	93,863.00	0.00	93,863.00
Subtotal [7B.10]	Building & Building Improvements - SNF Only	1,632,202.00	0.00	1,632,202.00
Subgroup : [7B.22]	Building_Building Improvements - A/L			
730554	Depreciation Exp. - Building Improvement	43,004.00	0.00	43,004.00
Subtotal [7B.22]	Building_Building Improvements - A/L	43,004.00	0.00	43,004.00
Subgroup : [7D.10]	Movable Equipment - SNF			
730555	Depreciation Exp. - Equipment	77,244.00	0.00	77,244.00
730557	Depreciation Exp. - Computers	152,774.00	0.00	152,774.00
Subtotal [7D.10]	Movable Equipment - SNF	230,018.00	0.00	230,018.00

Subgroup : [7D.22]	Movable Equipment - Non Reimb			
730556	Depreciation Exp. - Equipment - ALSA	718.00	0.00	718.00
Subtotal [7D.22]	Movable Equipment - Non Reimb	718.00	0.00	718.00
Subgroup : [8B.33]	Mortgage Expense - Sqft			
730559	Amort. Exp. - Financing Fees	489,314.00	0.00	489,314.00
Subtotal [8B.33]	Mortgage Expense - Sqft	489,314.00	0.00	489,314.00
Subgroup : [10B]	Real estate taxes paid by lessor - Sqft			
730580	Taxes - General	83,469.00	0.00	83,469.00
Subtotal [10B]	Real estate taxes paid by lessor - Sqft	83,469.00	0.00	83,469.00
Subgroup : [10C]	Personal property taxes - Sqft			
680531	Property Taxes	18,600.00	0.00	18,600.00
730581	Personal Property Taxes	6,198.00	0.00	6,198.00
Subtotal [10C]	Personal property taxes - Sqft	24,798.00	0.00	24,798.00
Total [22]	Maintenance and Property	3,271,992.00	0.00	3,271,992.00
Group : [26]	Interest			
Subgroup : [12A1]	First Mortgage - SNF			
730915	Interest - Bonds	475,612.00	0.00	475,612.00
Subtotal [12A1]	First Mortgage - SNF	475,612.00	0.00	475,612.00
Total [26]	Interest	475,612.00	0.00	475,612.00
Group : [27]	Interest and Insurance			
Subgroup : [14A.33]	Insurance on Property - Sqft			
730532	Insurance - Liability	140,451.00	0.00	140,451.00
Subtotal [14A.33]	Insurance on Property - Sqft	140,451.00	0.00	140,451.00
Subgroup : [14B.33]	Insurance of Automobiles - Sqft			
730533	Insurance - Automobile	14,072.00	0.00	14,072.00
Subtotal [14B.33]	Insurance of Automobiles - Sqft	14,072.00	0.00	14,072.00
Subgroup : [14C3.42]	Other - Accum Costs			
BT 03	Maturity Premium Expense	900,000.00	0.00	900,000.00
Subtotal [14C3.42]	Other - Accum Costs	900,000.00	0.00	900,000.00
Total [27]	Interest and Insurance	1,054,523.00	0.00	1,054,523.00
Group : [30]	Statement of Revenue			
Subgroup : [I1A.10]	Medicaid R&B SNF Only			
430100	Room And Board - Medicaid	(11,669,702.00)	(457,310.00)	(12,127,012.00)
			RJE - 3003 (457,310.00)	
430111	R&B C/A - Medicaid	6,317,513.00	0.00	6,317,513.00
Subtotal [I1A.10]	Medicaid R&B SNF Only	(5,352,189.00)	(457,310.00)	(5,809,499.00)
Subgroup : [I3A.10]	Medicare R&B - SNF Only			
400100	Room And Board - Medicare A	(256,875.00)	0.00	(256,875.00)
400900	Medicare A - Contractual Adjustment	48,027.00	0.00	48,027.00
Subtotal [I3A.10]	Medicare R&B - SNF Only	(208,848.00)	0.00	(208,848.00)
Subgroup : [I4A.10]	Private Pay R&B - SNF Only			
410100	Room And Board - Private	(3,283,137.00)	0.00	(3,283,137.00)
410900	Private - Contractual Adjustment	(34,609.00)	0.00	(34,609.00)
450100	Room And Board - Managed Care	(76,035.00)	0.00	(76,035.00)
450900	Managed Care - Contractual Adjustment	21,876.00	0.00	21,876.00
Subtotal [I4A.10]	Private Pay R&B - SNF Only	(3,371,905.00)	0.00	(3,371,905.00)
Subgroup : [II1A.10]	Prescription Drugs Medicare - SNF Only			
500260	Vaccines - Medicare B	(9,911.00)	0.00	(9,911.00)
Subtotal [II1A.10]	Prescription Drugs Medicare - SNF Only	(9,911.00)	0.00	(9,911.00)
Subgroup : [II1C.10]	Prescription Drugs Non-Medicare - SNF Only			
410250	Pharmacy - Private	426.00	0.00	426.00
430250	Pharmacy - Medicaid	(352.00)	0.00	(352.00)
450250	Pharmacy - Managed Care	(6,621.00)	0.00	(6,621.00)
505260	Vaccines - Managed Care B	(4,155.00)	0.00	(4,155.00)
Subtotal [II1C.10]	Prescription Drugs Non-Medicare - SNF Only	(10,702.00)	0.00	(10,702.00)
Subgroup : [II3A.10]	PT Medicare - SNF Only			
400400	Physical Therapy - Medicare A	(25,039.00)	0.00	(25,039.00)
500400	Physical Therapy - Medicare B	(60,019.00)	0.00	(60,019.00)
505400	Physical Therapy - Managed Care B	(7,168.00)	0.00	(7,168.00)
Subtotal [II3A.10]	PT Medicare - SNF Only	(92,226.00)	0.00	(92,226.00)

Subgroup : [II3C.10] PT Non Medicare - SNF Only				
450400	Physical Therapy - Managed Care	(672.00)	0.00	(672.00)
Subtotal [II3C.10]	PT Non Medicare - SNF Only	(672.00)	0.00	(672.00)
Subgroup : [II4A.10] ST Medicare - SNF Only				
500500	Speech Therapy - Medicare B	(26,234.00)	0.00	(26,234.00)
Subtotal [II4A.10]	ST Medicare - SNF Only	(26,234.00)	0.00	(26,234.00)
Subgroup : [II4C.10] ST Other - SNF Only				
410500	Speech Therapy - Private	(6,725.00)	0.00	(6,725.00)
430500	Speech Therapy - Medicaid	79.00	0.00	79.00
505500	Speech Therapy - Managed Care B	(2,379.00)	0.00	(2,379.00)
Subtotal [II4C.10]	ST Other - SNF Only	(9,025.00)	0.00	(9,025.00)
Subgroup : [II5A.10] OT Medicare - SNF Only				
400450	Occupational Therapy - Medicare A	(14,767.00)	0.00	(14,767.00)
500450	Occupational Therapy - Medicare B	(120,925.00)	0.00	(120,925.00)
Subtotal [II5A.10]	OT Medicare - SNF Only	(135,692.00)	0.00	(135,692.00)
Subgroup : [II5C.10] OT Non Medicare - SNF Only				
410450	Occupational Therapy - Private	(10,827.00)	0.00	(10,827.00)
430450	Occupational Therapy - Medicaid	(4,356.00)	0.00	(4,356.00)
450450	Occupational Therapy - Managed Care	(865.00)	0.00	(865.00)
505450	Occupational Therapy - Managed Care B	(104,284.00)	0.00	(104,284.00)
Subtotal [II5C.10]	OT Non Medicare - SNF Only	(120,332.00)	0.00	(120,332.00)
Subgroup : [II6A.10] Other Medicare - SNF Only				
400700	Medicare A - X-Ray	2,972.00	0.00	2,972.00
400850	Medicare A - Lab	3,296.00	0.00	3,296.00
500900	Medicare B - Contractual Adjustment	34,613.00	0.00	34,613.00
599090	SBA-2% Sequester/Co-Ins/Managed Care	(1,000.00)	0.00	(1,000.00)
Subtotal [II6A.10]	Other Medicare - SNF Only	39,881.00	0.00	39,881.00
Subgroup : [II6B.10] Other Non Medicare - SNF Only				
430900	Medicaid - Contractual Adjustment	5,938.00	0.00	5,938.00
450850	Managed Care - Lab	(2,867.00)	0.00	(2,867.00)
505900	Managed Care B - Contractual Adjustment	48,927.00	0.00	48,927.00
599091	2% Sequester (New)	7,776.00	0.00	7,776.00
Subtotal [II6B.10]	Other Non Medicare - SNF Only	59,774.00	0.00	59,774.00
Subgroup : [IV8.42] Other - Accum Costs				
599010	Barber/Beauty	(8,731.00)	0.00	(8,731.00)
599070	Charitable Donations	(58,685.00)	0.00	(58,685.00)
599080	Misc. Income	(90,785.00)	0.00	(90,785.00)
599200	Interest & Dividend Income	(458,742.00)	0.00	(458,742.00)
Subtotal [IV8.42]	Other - Accum Costs	(616,943.00)	0.00	(616,943.00)
Subgroup : [IV8.22] Other - A/L				
595100	Room And Board - Assisted Living	(3,507,234.00)	0.00	(3,507,234.00)
595110	Assisted Living - Second Person Fee	(134,609.00)	0.00	(134,609.00)
595130	Assisted Living - Nursing Services	(1,050,844.00)	0.00	(1,050,844.00)
595131	Assisted Living Community Fee	(123,000.00)	0.00	(123,000.00)
599012	CRL - Revenue	(103,396.00)	0.00	(103,396.00)
Subtotal [IV8.22]	Other - A/L	(4,919,083.00)	0.00	(4,919,083.00)
Subgroup : [IV8.10] Other - SNF Only				
599015	Cable/TV/Phone	(26,360.00)	0.00	(26,360.00)
599081	Grant Income	(377,672.00)	0.00	(377,672.00)
599100	Unrealized Gain/Loss On Investments	(644,739.00)	0.00	(644,739.00)
Subtotal [IV8.10]	Other - SNF Only	(1,048,771.00)	0.00	(1,048,771.00)
Total [30]	Statement of Revenue	(15,822,878.00)	(457,310.00)	(16,280,188.00)
Group : [31-32] Assets				
Subgroup : [A1] Cash				
100100	Cash - Operating	300,564.00	0.00	300,564.00
100200	Cash - Petty	4,184.00	0.00	4,184.00
100900	Cash - Resident Trust	23,118.00	0.00	23,118.00
100920	Cash - Security Deposit	165,000.00	0.00	165,000.00
BT 02	RL Cash	620.00	0.00	620.00
Subtotal [A1]	Cash	493,486.00	0.00	493,486.00
Subgroup : [A2] Resident Account Receivable				
110400	A/R -Control (Credits)	257,255.00	0.00	257,255.00
110500	A/R - Pending T19 Reserve	(95,043.00)	0.00	(95,043.00)
111000	A/R - Private	6,303.00	0.00	6,303.00

112000	A/R - Medicaid	360,157.00	0.00	360,157.00
113000	A/R - Medicare Part A	51,935.00	0.00	51,935.00
114000	A/R - Medicare Part B	7,933.00	0.00	7,933.00
115000	A/R - Co-Insurance Part A	6,732.00	0.00	6,732.00
116000	A/R - Co-Insurance Part B	6,529.00	0.00	6,529.00
118000	A/R - Insurance	69,950.00	0.00	69,950.00
119000	A/R - Assisted Living	162,858.00	0.00	162,858.00
119800	A/R - Dementia Specialist	47,377.00	0.00	47,377.00
120000	A/R - Allowance For Bad Debt	(263,986.00)	0.00	(263,986.00)
131000	A/R - Employee Loans	13,699.00	0.00	13,699.00
139000	A/R - Other	74,829.00	0.00	74,829.00
Subtotal [A2]	Resident Account Receivable	706,528.00	0.00	706,528.00
Subgroup : [A5]	Prepays			
151000	Prepaid - Expenses	64,593.00	0.00	64,593.00
152000	Prepaid - Insurance	107,893.00	0.00	107,893.00
155000	Prepaid - Other Expenses	5,000.00	0.00	5,000.00
Subtotal [A5]	Prepays	177,486.00	0.00	177,486.00
Subgroup : [A8]	Other Current Assets			
BT 01	Property Held for Sale	887,654.00	0.00	887,654.00
Subtotal [A8]	Other Current Assets	887,654.00	0.00	887,654.00
Subgroup : [B1-B9]	Fixed Assets			
160500	Land	1,356,529.00	0.00	1,356,529.00
160550	Land Improvements	896,091.00	0.00	896,091.00
161000	Building	57,624,433.00	0.00	57,624,433.00
161250	Building Improvements	3,021,209.00	0.00	3,021,209.00
161251	Building Improvements - ALSA	1,479,448.00	0.00	1,479,448.00
161300	Pre-Construction	5,332,765.00	0.00	5,332,765.00
161500	Automobile	94,912.00	0.00	94,912.00
162000	Furniture Fixture & Equipment	2,068,999.00	0.00	2,068,999.00
162250	Furniture Fixture & Equipment - ALSA	27,076.00	0.00	27,076.00
162500	Computer Hardware	430,069.00	0.00	430,069.00
163000	Computer Software & Hardware	156,673.00	0.00	156,673.00
163500	Capitalized Interest	6,022,203.00	0.00	6,022,203.00
165000	Accum. Dep. - Building	(10,232,299.00)	0.00	(10,232,299.00)
165050	Accum. Dep. - Land Improvements	(866,827.00)	0.00	(866,827.00)
165250	Accum. Sep. - Building Improvements	(2,660,298.00)	0.00	(2,660,298.00)
165251	Accum. Dep. - Building Improvements - AL	(1,349,558.00)	0.00	(1,349,558.00)
165500	Accum. Dep. - Automobile	(94,912.00)	0.00	(94,912.00)
166000	Accum. Dep. - FF&E	(602,703.00)	0.00	(602,703.00)
166250	Accum. Dep. - FF&E - ALSA	(26,766.00)	0.00	(26,766.00)
167000	Accum. Dep. - Computer Software & Hardwa	(399,165.00)	0.00	(399,165.00)
168000	Accum. Amort. - Capitalized Interest	(1,403,219.00)	0.00	(1,403,219.00)
Subtotal [B1-B9]	Fixed Assets	60,874,660.00	0.00	60,874,660.00
Subgroup : [D7]	Other Assets			
100950	Cash - UMB Insurance	47,284.00	0.00	47,284.00
100960	Cash - Trustee Held Interest Account	63,307.00	0.00	63,307.00
100970	Working Capital -UMB Transfer	516,112.00	0.00	516,112.00
183100	Bond Escrow - Project Fund	3,929,504.00	0.00	3,929,504.00
183200	Operating Reserve Fund	81,472.00	0.00	81,472.00
183250	Operating Reserve Investments	6,095,109.00	0.00	6,095,109.00
184000	Escrow - Debt Service Reserve Fund	1,011,779.00	0.00	1,011,779.00
254001	Deferred Finance Costs - Series 2022	58,637.00	0.00	58,637.00
Subtotal [D7]	Other Assets	11,803,204.00	0.00	11,803,204.00
Total [31-32]	Assets	74,943,018.00	0.00	74,943,018.00
Group : [33-34]	Liabilities			
Subgroup : [A1]	Accounts Payable			
200100	Accounts Payable	(492,568.00)	0.00	(492,568.00)
Subtotal [A1]	Accounts Payable	(492,568.00)	0.00	(492,568.00)
Subgroup : [A4]	Accrued Payroll			
202000	Accrued Wages	(326,980.00)	0.00	(326,980.00)
202500	Accrued Vac. Sick & Holiday	(165,000.00)	0.00	(165,000.00)
Subtotal [A4]	Accrued Payroll	(491,980.00)	0.00	(491,980.00)
Subgroup : [A6]	Accrued Payroll Taxes Payable			
202450	Accrued FICA Tax Payable	(45,381.00)	0.00	(45,381.00)
Subtotal [A6]	Accrued Payroll Taxes Payable	(45,381.00)	0.00	(45,381.00)
Subgroup : [A12]	Other Current Liabilities			
181600	Deferred Income-Grants	(67,260.00)	0.00	(67,260.00)
200200	Accrued Accounts Payable	(86,859.00)	0.00	(86,859.00)

202550	Accrued Pension	(349,999.00)	0.00	(349,999.00)
202650	Accrued Interest - UMB	(987,356.00)	0.00	(987,356.00)
204000	Due To Medicaid	(128,624.00)	0.00	(128,624.00)
215100	Resident Refunds	(42,483.00)	0.00	(42,483.00)
215300	Resident Trust	(23,118.00)	0.00	(23,118.00)
215301	Security Deposit	(162,887.00)	0.00	(162,887.00)
215400	Credit Balance-Resident	(93,035.00)	0.00	(93,035.00)
250001	Deferred Revenue	(353,649.00)	0.00	(353,649.00)
Subtotal [A12]	Other Current Liabilities	(2,295,270.00)	0.00	(2,295,270.00)
Subgroup : [B2]	Mortgage Payable			
253002	Bonds Payable - Series 2022	(72,140,000.00)	0.00	(72,140,000.00)
Subtotal [B2]	Mortgage Payable	(72,140,000.00)	0.00	(72,140,000.00)
Subgroup : [B4]	Other Long Term Liabilities			
182500	Accum. Amort. - Finance, Discount, Issue Exp	(1,169,809.00)	0.00	(1,169,809.00)
184500	Capitalized Financing Cost - UMB	1,957,258.00	0.00	1,957,258.00
BT 04	Accrued Maturity Premium	(900,000.00)	0.00	(900,000.00)
Subtotal [B4]	Other Long Term Liabilities	(112,551.00)	0.00	(112,551.00)
Total [33-34]	Liabilities	(75,577,750.00)	0.00	(75,577,750.00)
Group : [35]	Equity			
Subgroup : [B5]	Cumulated Earnings			
303000	Net Assets - Unrestricted	7,353,874.00	0.00	7,353,874.00
308000	Retained Earnings	(11,563,610.00)	0.00	(11,563,610.00)
Subtotal [B5]	Cumulated Earnings	(4,209,736.00)	0.00	(4,209,736.00)
Total [35]	Equity	(4,209,736.00)	0.00	(4,209,736.00)

Client: **LiveWell**
Engagement: **Medicaid - LiveWell**
Period Ending: **9/30/2024**
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		Wages Hours Pg 10		
To reclass A&G and RN Admin Salaries to correct line of cost report				
730110	Wages - Regular - G&A		568,744.00	
880100	Cafe Wages		60,955.00	
Marcum 110	RN Admin Wages		98,310.00	
670100	Wages - Nursing Leadership			98,310.00
690110	Wages - Regular - F&H - Staff			60,955.00
730100	Wages - Senior Leadership			568,744.00
Total			728,009.00	728,009.00
Reclassifying Journal Entries JE # 3002				
		D.01 - Tab P		
To reclass Dues and Chamber dues to correct line of cost report				
Marcum 101	Dues		18,086.00	
Marcum 104	Chamber Dues		975.00	
620810	Dues & Subscriptions			236.00
630810	Dues & Subscriptions			326.00
650810	Dues & Subscriptions			229.00
660810	Dues & Subscriptions			1,250.00
730810	Dues & Subscriptions - G&A			17,020.00
Total			19,061.00	19,061.00
Reclassifying Journal Entries JE # 3003				
		D.02		
To reclass User Fee Expense into correct line of cost report				
Marcum 109	User Fee Expense		457,310.00	
430100	Room And Board - Medicaid			457,310.00
Total			457,310.00	457,310.00
Reclassifying Journal Entries JE # 3004				
		N.01a		
To reclass barber and beauty expenses				
Marcum 108	Beauty Supplies		6,165.00	
730460	Professional Fees			6,165.00
Total			6,165.00	6,165.00
Total Reclassifying Journal Entries			1,210,545.00	1,210,545.00
Total All Journal Entries			1,210,545.00	1,210,545.00



**MYERS AND
STAUFFER** LC
CERTIFIED PUBLIC ACCOUNTANTS

Workpaper Index: 400.2

Prepared By:

Reviewed By:

Workpaper Date:

Run Date: 2/4/2025

Provider Name: LiveWell Alliance, Inc.

Provider Number: 002-09-33

Period Ended: 9/30/23

Name of Workpaper: VHCL CKLST

VEHICLE COMPLIANCE CHECKLIST

PURPOSE:

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

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

Conclusion: