

**Marcum LLP
Healthcare Advisory Services Group
Project Flow sheet**

ENGAGEMENT INFORMATION

1)	Client Name	LiveWell																								
2)	Health Care Sector (Nursing Home , Home Health, Etc)	Nursing Home, A/L, ADC																								
3)	Date Started	1/25/2019																								
4)	Due Date	2/15/2019																								
5)	Client Originated By	Frank Miceli																								
6)	Production Responsibility	Matt Bavalock																								
7)	Type of Engagement	<table border="0"> <tr> <td>Medicare Cost Report</td> <td><input type="checkbox"/> Yes</td> <td><input type="checkbox"/> No</td> </tr> <tr> <td>Medicaid Cost Report (Amended)</td> <td><input type="checkbox"/> Yes</td> <td><input type="checkbox"/> No</td> </tr> <tr> <td>Request for Information</td> <td><input type="checkbox"/> Yes</td> <td><input type="checkbox"/> No</td> </tr> <tr> <td>Compliance Audit Representation</td> <td><input type="checkbox"/> Yes</td> <td><input type="checkbox"/> No</td> </tr> <tr> <td>Appeal Processing</td> <td><input type="checkbox"/> Yes</td> <td><input type="checkbox"/> No</td> </tr> <tr> <td>Proposal/Engagement Letter</td> <td><input type="checkbox"/> Yes</td> <td><input type="checkbox"/> No</td> </tr> <tr> <td>Budgets</td> <td><input type="checkbox"/> Yes</td> <td><input type="checkbox"/> No</td> </tr> <tr> <td>Other (Specify)</td> <td><input type="checkbox"/> Yes</td> <td><input type="checkbox"/> No</td> </tr> </table>	Medicare Cost Report	<input type="checkbox"/> Yes	<input type="checkbox"/> No	Medicaid Cost Report (Amended)	<input type="checkbox"/> Yes	<input type="checkbox"/> No	Request for Information	<input type="checkbox"/> Yes	<input type="checkbox"/> No	Compliance Audit Representation	<input type="checkbox"/> Yes	<input type="checkbox"/> No	Appeal Processing	<input type="checkbox"/> Yes	<input type="checkbox"/> No	Proposal/Engagement Letter	<input type="checkbox"/> Yes	<input type="checkbox"/> No	Budgets	<input type="checkbox"/> Yes	<input type="checkbox"/> No	Other (Specify)	<input type="checkbox"/> Yes	<input type="checkbox"/> No
Medicare Cost Report	<input type="checkbox"/> Yes	<input type="checkbox"/> No																								
Medicaid Cost Report (Amended)	<input type="checkbox"/> Yes	<input type="checkbox"/> No																								
Request for Information	<input type="checkbox"/> Yes	<input type="checkbox"/> No																								
Compliance Audit Representation	<input type="checkbox"/> Yes	<input type="checkbox"/> No																								
Appeal Processing	<input type="checkbox"/> Yes	<input type="checkbox"/> No																								
Proposal/Engagement Letter	<input type="checkbox"/> Yes	<input type="checkbox"/> No																								
Budgets	<input type="checkbox"/> Yes	<input type="checkbox"/> No																								
Other (Specify)	<input type="checkbox"/> Yes	<input type="checkbox"/> No																								
8)	Is this a re-occurring engagement	<input type="checkbox"/> Yes <input type="checkbox"/> No																								
9)	Are there any deadlines that might impede completion on a timely basis?	<input type="checkbox"/> Yes <input type="checkbox"/> No																								
10)	Do you have the team in place to effectively manage this matter?	<input type="checkbox"/> Yes <input type="checkbox"/> No																								
	Production Team:	Steve Bernier																								
11)	Is this matter likely to attract publicity?	<input type="checkbox"/> Yes <input type="checkbox"/> No																								

REVIEW PROCESS

12)	First Review Performed By/Date	<input type="checkbox"/> Yes <input type="checkbox"/> No

	Name/Date	
13)	Review Notes were prepared and are posted in the client file/binder	<input type="checkbox"/> Yes <input type="checkbox"/> No
14)	Second Review Performed by/Date	<input type="checkbox"/> Yes <input type="checkbox"/> No

	Name/Date	
15)	Partner Sign off*	<input type="checkbox"/> Yes <input type="checkbox"/> No

	Name/Date	
16)	Processed By/Date	<input type="checkbox"/> Yes <input type="checkbox"/> No

	Name/Date	

***if a Partner is not available for sign-off the work product may be stamped draft and submitted to the client with the note "pending partner review"**

Shipping Information

PLEASE CHECK ONE

- Regular Mail (use only if no address on letter)
- Priority Mail
- FedEx 1st Overnight (9:00 am delivery, select locations)
- FedEx Priority Overnight (morning delivery)
- Saturday Delivery (by 12 PM)
- FedEx Standard Overnight (afternoon delivery)
- FedEx 2 Day (2nd business day)
- FedEx Express Saver (3rd business day)
- Express Mail (next day to most locations)
- Certified - Return Receipt Requested (domestic only)

Date: 2/14/2019

Send To: Michael Smith
 Company: LiveWell
 Address: 1261 South Main Street
Plantsville, CT 06479
 Phone: _____
 Bill To: LiveWell
 Engage No: 10243972
 Department: Advisory
 Contents: Medicaid Cost Report

Authorized By: Matthew Bavalock

February 14, 2019

Mr. Michael Smith
LiveWell Alliance, Inc.
1261 South Main Street
Plantsville CT, 06479

Dear Mr. Smith,

Enclosed is one copy of LiveWell Alliance, Inc.'s Annual Report of Long-Term Care Facility for the period ended September 30, 2018, one copy of the administrator's/owner's certification page 1 and one copy of the vehicle compliance checklist. The instructions below should be followed:

1. The copy of the administrator's/owner's certification page 1 should be dated, signed and notarized by an officer or administrator. The signed page 1 must be submitted through Myers & Stauffer LLC's web based submission portal no later than February 15, 2019. See below for the web based portal login link.

<https://ctltcreports.mslc.com/>

2. The following is a list of information required by the Department of Social Services, which should be assembled by management and submitted no later than February 15, 2019 through Myers and Stauffer, LLC's web based portal.
 - A. A copy of the completed Form W-411 (Resident Trust Fund) as of June 30 of the cost report year, if applicable
 - B. A completed Vehicle Compliance Checklist (see attached), if applicable
 - C. For all newly acquired motor vehicle additions, please provide the following: invoices, lease agreements, payment support, copies of the most current registration and insurance cards, if applicable
 - D. Schedule of architectural and/ or engineering fees associated with current year property additions reported in the cost report, if applicable
 - E. For newly acquired assets, please provide invoice and payment support for the three highest movable equipment and three highest fixed asset additions.

Mr. Michael Smith
LiveWell Alliance, Inc.
February 14, 2019

Page 2

- F. For related party property additions, please provide the invoice(s) and payment support along with copies of any additional quotes received, if applicable
 - G. A schedule of all television additions, indicating location, i.e., resident rooms or common areas. Please include the total cable TV expense and the line on which these costs are reported. A copy of invoice and payment support for all television additions, if applicable.
3. The bound copy, along with the cost report grouping schedules, are for your files. Please note, we have submitted on your behalf, an electronic version of this document through Myers and Stauffer LLC's web based portal.

The enclosed cost report was prepared by information provided to us by you and your staff, without complete verification. Therefore, we are unable to express an opinion on such data in terms of accuracy and reasonableness. We recommend that you review the attached cost report prior to signature and submission to insure that it meets with your general understanding and that all related party transactions have been properly disclosed.

Please note, based upon the information provided to prepare the as filed Annual Report we have identified your per diem expenses by cost category and detailed them below, please consider the following:

	<u>Direct</u>	<u>Indirect</u>	<u>A&G</u>	<u>Capital</u>
Cost PPD*	\$161.18	\$91.10	\$74.80	\$26.89

**Costs PPD are based on expenses per each category. These amounts are not intended to calculate a daily Medicaid rate, but are instead intended to be informative.*

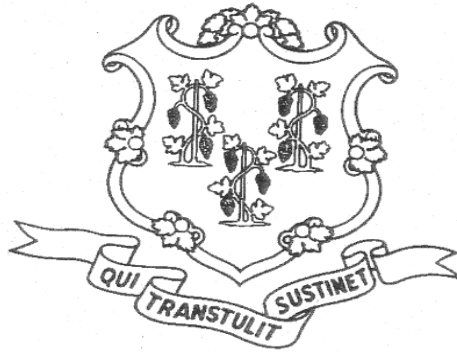
Should you have any questions regarding the above or enclosed, please do not hesitate to contact me at (203) 781-9680.

Very truly yours,
MARCUM LLP

Matthew S. Bavolack
Principal

LIVEWELL ALLIANCE, INC.
ANNUAL REPORT OF LONG TERM CARE FACILITY
FYE SEPTEMBER 30, 2018
CLIENT COPY

State of Connecticut



Annual Report of Long-Term Care Facility Cost Year 2018

Name of Facility (as licensed) LiveWell Alliance, Inc.	
Address (No. & Street, City, State, Zip Code) 1261 South Main Street, Plantsville, CT 06479	
Type of Facility <input checked="" type="checkbox"/> Chronic and Convalescent Nursing Home only (CCNH) <input type="checkbox"/> Rest Home with Nursing Supervision only (RHNS) <input checked="" type="checkbox"/> Other	
Report for Year Beginning 10/1/2017	Report for Year Ending 9/30/2018

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

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

General Information

Name of Facility (as licensed) LiveWell Alliance, Inc.	License No. 002-09-33	Report for Year Ended 9/30/2018	Page 1	of 37
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Administrator's/Owner's Certification

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

I HEREBY CERTIFY that I have read the above statement and that I have examined the accompanying Cost Report and supporting schedules prepared for LiveWell Alliance, Inc. [facility name], for the cost report period beginning October 1, 2017 and ending September 30, 2018, and that to the best of my knowledge and belief, it is a true, correct, and complete statement prepared from the books and records of the provider(s) in accordance with applicable instructions.

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

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

Signed (Administrator)		Date	Signed (Owner)		Date
Printed Name (Administrator) Patricia Bowen			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 10/1/2017	To 9/30/2018	
Address of Facility 1261 South Main Street, Plantsville, CT 06479				
Report Prepared By Marcum LLP	Phone Number 203-781-9600	Date 12/20/2018		
Item	Total	CCNH	RHNS	Other
1. Dietary wages paid	\$			
2. Laundry wages paid	\$			
3. Housekeeping wages paid	\$			
4. Nursing wages paid	\$			
5. All other wages paid	\$			
6. Total Wages Paid	\$			
7. Total salaries paid	\$			
8. Total Wages and Salaries Paid (As per page 10 of Report)	\$			

Wages - Compensation computed on an hourly wage rate.

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

DO NOT include Fringe Benefit Costs.

General Information and Questionnaire
Type of Facility - Organization Structure

Phone No. of Facility 860-628-9000		Report for Year Ended 9/30/2018	Page 2	of 37
Name of Facility (as shown on license) LiveWell Alliance, Inc.		Address (No. & Street, City, State, Zip) 1261 South Main Street, Plantsville, CT 06479		
License Numbers:	CCNH 002-09-33	RHNS	Other	Medicare Provider No. 07-5378
Type of Facility (Check appropriate box(es))				
<input checked="" type="checkbox"/> Chronic and Convalescent Nursing Home only (CCNH) <input type="checkbox"/> Rest Home with Nursing Supervision only (RHNS) <input checked="" type="checkbox"/> Other				
Type of Ownership (Check appropriate box)				
<input type="checkbox"/> Proprietorship <input type="checkbox"/> LLC <input type="checkbox"/> Partnership <input type="checkbox"/> Profit Corp. <input checked="" type="checkbox"/> Non-Profit Corp. <input type="checkbox"/> Government <input type="checkbox"/> Trust				
If this facility opened or closed during report year provide:		Date Opened	Date Closed	
Has there been any change in ownership or operation during this report year? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No If "Yes," explain fully.				
Administrator				
Name of Administrator Patricia Bowen		Nursing Home Administrator's License No.:	00-2069	
Other Operators/Owners who are assistant administrators (full or part time) of this facility.				
Name N/A		License No.:		

General Information and Questionnaire
Corporate Owners

Name of Facility LiveWell Alliance, Inc.	License No. 002-09-33	Report for Year Ended 9/30/2018	Page 3A	of 37
If this facility is owned or operated as a corporation, provide the following information:				
Legal Name of Corporation LiveWell Alliance, Inc.	Business Address 1261 South Main Street, Plantsville, CT 06479	State(s) in Which Incorporated CT		
Name of Directors, Officers	Business Address	Title	No. Shares Held by Each	
See attached listing				
Names of Stockholders Owning at Least 10% of Shares				
N/A				

LiveWell Alliance, Inc.
Board of Directors

PRESIDENT:

Waldo Klein, PhD

SECRETARY:

Julie Thompson Robison, PhD

Business: UCHC Center on
Aging 263 Farmington Ave.
Farmington, CT 06030-6147 (FEDEX Zipcode 06032-6147)
B: 860-679-4278 (Direct) F: 860-679-8023
B: 860-679-3956 (Main)
Jrobison@UCHC.edu

TREASURER:

Michael Lenkiewicz

Business: The Rideshare
Company 1404 Blue Hills
Ave.
Bloomfield, CT 06002
B: 860-692-1220
MLenkiewicz@rideshare.com

MEMBERS:

Elizabeth Reese

Business:
None

General Information and Questionnaire
Individual Proprietorship

Name of Facility LiveWell Alliance, Inc.	License No. 002-09-33	Report for Year Ended 9/30/2018	Page 3B	of 37
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If this facility is owned or operated as an individual proprietorship, provide the following information:

Owner(s) of Facility

N/A

**General Information and Questionnaire
Related Parties***

Name of Facility LiveWell Alliance, Inc.	License No. 002-09-33	Report for Year Ended 9/30/2018	Page 4	of 37
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Are any individuals receiving compensation from the facility related through marriage, ability to control, ownership, family or business association? Yes No If "Yes," provide the Name/Address and complete the information on Page 11 of the report.

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

Name of Related Individual or Company	Business Address	Also Provides Goods/Services to Non-Related Parties			Description of Goods/Services Provided	Indicate Where Costs are Included in Annual Report Page # / Line #	Cost Reported	Actual Cost to the Related Party
		Yes	No	%**				
The Rideshare Company	1404 Blue Hills Ave., Bloomfield, CT 06002	<input checked="" type="radio"/>	<input type="radio"/>		Van Rental	Pg 16 Line L6	58,556	58,556
		<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 9/30/2018	Page 5	of 37
If the facility is licensed as CDH and/or RCH or provides AIDS or TBI services with special Medicaid rates, costs must be allocated to CCNH and RHNS as follows:				
Item		Method of Allocation		
Dietary		Number of meals served to residents		
Laundry		Number of pounds processed		
Housekeeping		Number of square feet serviced		
Nursing		Number of hours of routine care provided by EACH employee classification, i.e., Director (or Charge Nurse), Registered Nurses, Licensed Practical Nurses, Aides and Attendants		
Direct Resident Care Consultants		Number of hours of resident care provided by EACH specialist (<i>See listing page 13</i>)		
Maintenance and operation of plant		Square feet		
Property costs (depreciation)		Square feet		
Employee health and welfare		Gross salaries		
Management services		Appropriate cost center involved		
All other General Administrative expenses		Total of Direct and Allocated Costs		
The preparer of this report must answer the following questions applicable to the cost information provided.				
1. In the preparation of this Report, were all costs allocated as required? <input checked="" type="radio"/> Yes <input type="radio"/> No If "No," explain fully why such allocation was not made.				
All costs have been allocated between the Skilled Nursing Facility and the Assisted Living Unit as required except for housekeeping and maintenance, which have been allocated based upon hours of service. Other costs have been directly allocated if sufficient information was available (same methodology as prior reporting periods).				
2. Explain the allocation of related company expenses and attach copy of appropriate supporting data.				
3. Did the Facility appropriately allocate and self-disallow direct and indirect costs to non-nursing home cost centers? (e.g., Assisted Living, Home Health, Outpatient Services, Adult Day Care Services, etc.)				
<input checked="" type="radio"/> Yes <input type="radio"/> No If "No," explain fully why such allocation was not made.				

LiveWell Alliance, Inc.						
ALLOCATION SECTION						
Cost Year 2018				TOTAL		
		INPUT		ALLOCATED AMOUNTS		
ACCOUNT		Total	ALLOCATION	Skilled Nursing	A/L	
NUMBER	ACCOUNT NAME	AMOUNT	BASIS	Facility	Unit	TOTAL
30 I1A.10	Medicaid R&B SNF Only	(6,937,917)	Nursing home	(6,937,917)	-	(6,937,917)
30 I1A.22	Medicaid R&B A/L Only	-	Nursing home	-	-	-
30 I3A.10	Medicare R&B - SNF Only	(218,310)	Nursing home	(218,310)	-	(218,310)
30 I3A.22	Medicare R&B - A/L Only	-	Nursing home	-	-	-
30 I4A.10	Private pay R&B - SNF Only	(7,997,174)	Nursing home	(7,997,174)	-	(7,997,174)
30 I4A.22	Private pay R&B - A/L Only	-	Nursing home	-	-	-
30 II1A.10	Prescription Drugs Medicare - Patient Days	(468)	Nursing home	(468)	-	(468)
30 II1C.10	Prescription drugs - Patient Days	(11,334)	Nursing home	(11,334)	-	(11,334)
30 II2A.22	Medical Supplies Medicare Non Reimbursable	-	Nursing home	-	-	-
30 II3AM.07	PT Medicare PT Treatments	-	Nursing home	-	-	-
30 II3A.10	PT Medicare PT Treatments	(163,803)	Nursing home	(163,803)	-	(163,803)
30 II3CO.07	PT Other - PT Treatments	-	Nursing home	-	-	-
30 II3C.10	PT Other - PT Treatments	6,689	Nursing home	6,689	-	6,689
30 II4AM.08	ST Medicare - ST Treatments	-	Nursing home	-	-	-
30 II4A.10	ST Medicare - ST Treatments	(59,976)	Nursing home	(59,976)	-	(59,976)
30 II4CO.08	ST Other - ST Treatments	-	Nursing home	-	-	-
30 II4C.10	ST Other - ST Treatments	(15,176)	Nursing home	(15,176)	-	(15,176)
30 II5A.10	OT Medicare - OT Treatments	(167,647)	Nursing home	(167,647)	-	(167,647)
30 II5C.10	OT - OT Treatments	(45,834)	Nursing home	(45,834)	-	(45,834)
30 II6A.10	Other Medicare - Patient Days	213,380	Nursing home	213,380	-	213,380
30 II6B.10	Other - Patient Days	-	Nursing home	-	-	-
30 IV5.22	Interest - Patient Days	-	Nursing home	-	-	-
30 IV7.22	Barber, coffee, etc - Non Reimbursable	-	Nursing home	-	-	-
30 IV8.25	Other - Transportation Services	-	Accum Costs	-	-	-
30 IV8.45	Other - Total Expenses Page 27	-	Accum Costs	-	-	-
30 IV8.10	Other - SNF	-	Nursing home	-	-	-
30 IV8.42	Other - Accum Costs	(456,714)	Accum Costs	(423,577)	(33,137)	(456,714)
30 IV8.41	Other - Non Salary Expenses	-	Payroll	-	-	-
30 IV8.33	Other - Resident Capacity	-	Capacity	-	-	-
30 IV8.07	Other - PT Treatments	-	PT Treat	-	-	-
30 IV8.22	Other - Non Reimbursable	(1,647,596)	A/L	-	(1,647,596)	(1,647,596)
30 IV8.10	Other - Patient Days	(301,134)	Nursing home	(301,134)	-	(301,134)
	Total Revenue	(17,803,004.00)		(16,122,271)	(1,680,733)	(17,803,004)

LiveWell Alliance, Inc.						
ALLOCATION SECTION						
Cost Year 2018				TOTAL		
		INPUT		ALLOCATED AMOUNTS		
ACCOUNT		Total	ALLOCATION	Skilled Nursing	A/L	
NUMBER	ACCOUNT NAME	AMOUNT	BASIS	Facility	Unit	TOTAL
10-A 2.43	Administrators	108,395	Nursing Home	108,395	-	108,395
10-A 3.15	Assistant Administrator	-	Accum Costs	-	-	-
10-A 4.19	Other Admin - Salary %	1,160,632	Accum Costs	1,076,421	84,211	1,160,632
10-A 5C.5	Dietary Workers - Meals	634,620	Meals	571,390	63,230	634,620
10-A 6B.2	Other Housekeeping Workers - Sqft	403,764	Direct	396,964	6,800	403,764
10-A 7A..2	Other Maintenance Workers - SQFT	207,138	Direct	195,020	12,118	207,138
10-A 12A.10	Director of Nurses/Assistant Director	155,341	Nursing Home	155,341	-	155,341
10-A 12B1.10	RNs - Direct Care	1,367,079	Direct	1,311,671	97,308	1,408,979
10-A 12B2.10	RNs - Administrative	-	Direct	55,408	-	55,408
10-A 12C1.10	LPNs - Direct Care	755,548	Direct	755,548	-	755,548
10-A 12D.10	Aides and Attendants	3,619,782	Direct	3,095,900	426,574	3,522,474
10-A 12E	Physical Therapists	462	PT Treat	462	-	462
10-A 12G	Occupational Therapists	-	OT Treat	-	-	-
10-A 12H.10	Recreation Workers	230,378	Nursing Home	230,378	-	230,378
10-A 12M.33	Social Workers/Case Management - Direct	251,145	Nursing Home	251,145	-	251,145
10-A 12O.34	Other - Accum Costs	257,462	Accum Costs	238,782	18,680	257,462
13-B 2.22	Dentist	13,032	Nursing Home	13,032	-	13,032
13-B 5A.07	PT - Resident Care - PT	95,760	PT Treat	95,760	-	95,760
13-B 8A.10	Medical Director - Direct	7,200	Nursing Home	7,200	-	7,200
13-B 8E	Other	21,342	Nursing Home	21,342	-	21,342
13-B 9A.08	ST - Resident Care - ST	45,826	ST Treat	45,826	-	45,826
13-B 10B.10	OT - Other	113,908	OT Treat	113,908	-	113,908
15 1A1.15	Workmen's Compensation - Salary%	367,122	Payroll	337,099	30,023	367,122
15 1A2.15	Disability Insurance - Salary %	4,092	Payroll	3,757	335	4,092
15 1A3.15	Unemployment Insurance - Nursing Home	55,164	Nursing Home	55,164	-	55,164
15 1A4.15	Social Security (FICA) - Salary %	643,615	Payroll	590,981	52,634	643,615
15 1A5.15	Health Insurance - Salary %	1,285,841	Payroll	1,180,692	105,154	1,285,846
15 1A6.15	Life Insurance - Salary %	48,772	Payroll	44,784	3,988	48,772
15 1A7.15	Pensions - Salary %	235,000	Payroll	215,782	19,218	235,000
15 1A8.15	Uniform Allowance - Salary %	1,101	Payroll	1,011	90	1,101
15 1A9.15	Other - Salary %	40,015	Payroll	36,743	3,272	40,015
15 1C.42	Bad Debts	184,913	Nursing Home	184,913	-	184,913
15 1D.42	Accounting and Auditing	42,997	Accum Costs	39,877	3,120	42,997
15 1E.42	Legal - Expenses	18,621	Nursing Home	18,621	-	18,621

LiveWell Alliance, Inc.						
ALLOCATION SECTION						
Cost Year 2018				TOTAL		
		INPUT		ALLOCATED AMOUNTS		
ACCOUNT		Total	ALLOCATION	Skilled Nursing	A/L	
NUMBER	ACCOUNT NAME	AMOUNT	BASIS	Facility	Unit	TOTAL
15 1G.10	Office Supplies - SNF Only	29,601	Nursing Home	29,601	-	29,601
15 1G.42	Office Supplies - Accum Costs	9,591	Accum Costs	8,895	696	9,591
15 1H1.42	Telephone and Telegraph - Accum Costs	22,847	Accum Costs	21,189	1,658	22,847
15 1H2.30	Cellular Phones and Beepers - Accum Costs	10,182	Accum Costs	9,443	739	10,182
15 1I	Appraisal	-	Accum Costs	-	-	-
15 1J	Corporation Business Taxes	-	Accum Costs	-	-	-
15 1K1.45	Other Taxes - Income - Expenses	-	Accum Costs	-	-	-
15 1K2	Other	-	Accum Costs	-	-	-
15 1K3.03	Resident Day User Fee	874,071	Nursing Home	874,071	-	874,071
16 1.10	Resident Travel and Entertainment	10,042	Accum Costs	9,313	729	10,042
16 2	Holiday Parties for Staff	18,315	Accum Costs	16,986	1,329	18,315
16 3	Gifts to Staff and Residents	15,960	Accum Costs	14,802	1,158	15,960
16 4.42	Employee Travel - Accum Costs	35,814	Accum Costs	33,215	2,599	35,814
16 5.10	Education Expense - SNF Only	41,150	Nursing Home	41,150	-	41,150
16 5.34	Education Expense - Accum Costs	1,397	Accum Costs	1,296	101	1,397
16 6.10	Automobile Expense - SNF Only	821	Nursing Home	821	-	821
16 6.25	Automobile Expense - Accum Costs	58,556	Accum Costs	54,307	4,249	58,556
16 7	Other	7,931	Accum Costs	7,356	575	7,931
16 M1.19	Advertising Help Wanted - Nursing Home	19,214	Nursing Home	19,214	-	19,214
16 M3.42	Advertising Other	23,139	Accum Costs	21,460	1,679	23,139
16 M7.42	Postage	6,100	Accum Costs	5,657	443	6,100
16 M8.34	Dues and Membership Fees to Professional Associations - Cap	26,025	Accum Costs	24,137	1,888	26,025
16 M8A	Dues to Chamber of Commerce	488	Capacity	407	81	488
16 M9.42	Subscriptions - Accum Costs	14,597	Accum Costs	13,538	1,059	14,597
16 M11.42	Services Provided by Contract - Accum Costs	202,262	Accum Costs	187,587	14,675	202,262
16 M12.02	Administrative Management Services - Patient days	-	Patient days	-	-	-
16 M13.10	Other - SNF Only	1,630	Nursing Home	1,630	-	1,630
16 M13.34	Other - Accum Costs	183,458	Accum Costs	170,147	13,311	183,458
18 2A1.03	Raw Food - Meals	566,920	Meals	510,435	56,485	566,920
18 2A2.03	Non-Food Supplies - Meals	56,972	Meals	51,296	5,676	56,972
18 2B.03	Purchased Services - Meals	1,123	Meals	1,011	112	1,123
18 2D.03	Other - Meals	3,362	Meals	3,027	335	3,362
19 3A1.05	Bed Linens, etc...washed, ironed..	15,664	Laundry	15,664	-	15,664
19 3B.05	Purchased Services - Pounds of Laundry	201,049	Laundry	201,049	-	201,049
20 4A1.33	In-House Care Supplies - Sqft	82,674	Sqft	71,395	11,279	82,674

LiveWell Alliance, Inc.						
ALLOCATION SECTION						
Cost Year 2018				TOTAL		
		INPUT		ALLOCATED AMOUNTS		
ACCOUNT		Total	ALLOCATION	Skilled Nursing	A/L	
NUMBER	ACCOUNT NAME	AMOUNT	BASIS	Facility	Unit	TOTAL
20 4B.33	Purchased Services - Sqft	24,386	Sqft	21,059	3,327	24,386
20 5A.10	Purchased From - Pharmacy - SNF Only	36,050	Nursing Home	36,050	-	36,050
20 5A.22	Purchased From - Pharmacy - A/L Only	1,510	A/L	-	1,510	1,510
20 5B.10	Medicine Cabinet Drugs	58,434	Nursing Home	58,434	-	58,434
20 5C.10	Medical and Therapeutic Supplies	387,923	Nursing Home	387,923	-	387,923
20 5E2.10	Oxygen - Other - SNF Only	2,214	Nursing Home	2,214	-	2,214
20 5F.22	X-Rays and related radiological - SNF Only	1,752	Nursing Home	1,752	-	1,752
20 5I.10	Recreation - SNF Only	47,064	Nursing Home	47,064	-	47,064
20 5J.03	Other - SNF	34,691	Nursing Home	34,691	-	34,691
20 5J.22	Other - A/L	1,191	A/L	-	1,191	1,191
20 5J.33	Other - Accum Costs	520	Accum Costs	482	38	520
22 6A.02	Repairs and Maintenance - Sqft	29,371	Sqft	25,364	4,007	29,371
22 6A.10	Repairs and Maintenance - SNF Only	9,810	Nursing Home	9,810	-	9,810
22 6A.22	Repairs and Maintenance - A/L Only	532	A/L	-	532	532
22 6B.33	Heat - Sqft	38,689	Sqft	33,411	5,278	38,689
22 6C.33	Light & Power - Sqft	193,793	Sqft	167,353	26,440	193,793
22 6D.33	Water	30,869	Sqft	26,657	4,212	30,869
22 6E.33	Equipment Lease - Sqft	4,338	Sqft	3,746	592	4,338
22 6F.02	Other - Sqft	279,559	Sqft	241,418	38,141	279,559
22 7A.10	Land Improvements - Sqft	10,117	Sqft	8,737	1,380	10,117
22 7B.10	Building & Building Improvements - SNF Only	322,474	Nursing Home	322,474	-	322,474
22 7B.22	Building & Building Improvements - Non Reimb	57,114	A/L	-	57,114	57,114
22 7D.10	Movable Equipment - Sqft	111,973	Sqft	96,696	15,277	111,973
22 7D.22	Movable Equipment - Non Reim	3,579	A/L	-	3,579	3,579
22 8B.33	Mortgage Expense - Sqft	57,073	Sqft	49,286	7,787	57,073
22 10B	Real estate taxes paid by lessor - Sqft	100,000	Sqft	86,357	13,643	100,000
22 10C	Personal property taxes - Sqft	16,752	Sqft	14,466	2,286	16,752
26 12A1	First Mortgage	312,573	Nursing Home	312,573	-	312,573
27 14A	Insurance on Property - Sqft	92,066	Sqft	79,505	12,561	92,066
27 414B	Insurance of Automobiles	3,959	Sqft	3,419	540	3,959
				-	-	-
		17,188,606		15,941,469	1,247,137	17,188,606

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 9/30/2018			Page 6	of 37
Name and Address of Lessor	Related * to Owners, Operators, Officers		Description of Items Leased	Date of Lease**	Term of Lease	Annual Amount of Lease	Amount Claimed
	Yes	No					
Neopost Leasing	<input type="radio"/>	<input checked="" type="radio"/>	Postage Machine	Monthly	Open Ended	2,246	2,246
Krystal Kleer	<input type="radio"/>	<input checked="" type="radio"/>	Water Cooler	Monthly	Open Ended	2,092	2,092
	<input type="radio"/>	<input checked="" type="radio"/>					
	<input type="radio"/>	<input checked="" type="radio"/>					
	<input type="radio"/>	<input checked="" type="radio"/>					
	<input type="radio"/>	<input checked="" type="radio"/>					
	<input type="radio"/>	<input checked="" type="radio"/>					
	<input type="radio"/>	<input checked="" type="radio"/>					
	<input type="radio"/>	<input checked="" type="radio"/>					
	<input type="radio"/>	<input checked="" type="radio"/>					
Is a Mileage Log Book Maintained for All Leased Vehicles ?						<input type="radio"/> Yes	<input checked="" type="radio"/> No
Total ***							4,338

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

General Information and Questionnaire
Accounting Basis

Name of Facility LiveWell Alliance, Inc.	License No. 002-09-33	Report for Year Ended 9/30/2018	Page 7	of 37
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The records of this facility for the period covered by this report were maintained on the following basis:
 Accrual Cash Modified Cash

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

Independent Accounting Firm

Name of Accounting Firm 1 Crowe Horwath, LLP 2 Melissa Spitz 3 4	Address (No. & Street, City, State, Zip Code) 175 Powder Forest Dr., Simsbury, CT 06089-7902 285 Devaux Road Torrington, CT 06790
------------------------------------------------------------------------------	-----------------------------------------------------------------------------------------------------------------------------------------

Services Provided by This Firm (*describe fully*)

1 401K audit, year-end audit, Medicare cost report, tax returns	\$ 40,341
2 Medicaid cost report, training of new accountant	\$ 2,656
3	\$
4	\$
	Charge for Services Provided
	\$ 42,997

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

Legal Services Information

Name of Legal Firm or Independent Attorney 1 Wigin and Dana 2 Jackson & Lewis, LLP 3 Updike, Kelly & Spellacy 4 Seiger Gfeller Laurie, LLP 5	Telephone Number 860-297-3700 860-522-0404 860-760-8400
-------------------------------------------------------------------------------------------------------------------------------------------------------------	------------------------------------------------------------------

Address (*No. & Street, City, State, Zip Code*)
 1 10 Church Street, Hartford, CT 06083
 2 90 State House Sq., Hartford, CT 06083
 3 100 Pearl Street Hartford, CT 06123
 4 977 Farmington Ave. #200, West Hartford, CT 06107
 5

Services Provided by This Firm (*describe fully*)

1 General Council	\$ 12,616
2 Employee Relations	\$ 734
3 General Council	\$ 363
4 AR Collections - Disallowed	\$ 4,908
5	\$
	Charge for Services Provided
	\$ 18,621

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

Schedule of Resident Statistics

Name of Facility LiveWell Alliance, Inc.		License No. 002-09-33			Report for Year Ended 9/30/2018				Page 8	of 37			
	Total All Levels	Total CCNH Level	Total RHNS Level	Total Other	Period 10/1 Thru 6/30				Period 7/1 Thru 9/30				
					Total	CCNH	RHNS	Other	Total	CCNH	RHNS	Other	
1. Certified Bed Capacity													
A. On last day of PREVIOUS report period	120	120			120	120			120	120			
B. On last day of THIS report period	120	120			120	120			120	120			
2. Number of Residents													
A. As of midnight of PREVIOUS report period	116	116			116	116			120	120			
B. As of midnight of THIS report period	120	120			120	120			120	120			
3. Total Number of Days Care Provided During Period													
A. Medicare	1,187	1,187			1,115	1,115			72	72			
B. Medicaid (Conn.)	28,083	28,083			20,859	20,859			7,224	7,224			
C. Medicaid (other states)													
D. Private Pay	13,605	13,605			10,041	10,041			3,564	3,564			
E. State SSI for RCH													
F. Other (Specify)													
G. Total Care Days During Period (3A thru F)	42,875	42,875			32,015	32,015			10,860	10,860			
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	203	203			112	112			91	91			
5. Total Resident Days (3G + 4A + 4B)	43,078	43,078			32,127	32,127			10,951	10,951			

Schedule of Resident Statistics (Cont'd)

Name of Facility LiveWell Alliance, Inc.			License No. 002-09-33			Report for Year Ended 9/30/2018			Page 9		of 37		
4. Were there any changes in the certified bed capacity during the report year? <input type="radio"/> Yes <input checked="" type="radio"/> No													
If "YES", provide the following information:													
Date of Change	Place of Change			Change in Beds						Capacity After Change			Reason for Change
	CCNH	RHNS	Other	Lost			Gained			CCNH	RHNS	Other	
	(1)	(2)	(3)	(1)	(2)	(3)	(1)	(2)	(3)				
5. If there was any change in certified bed capacity during the report year (as reported in item 4 above) provide the number of RESIDENT DAYS for 90 days following the change.													
Change in Resident Days									CCNH	RHNS	Other		
1st change													
2nd change													
3rd change													
4th change													
6. Number of Residents and Rates on September 30 of Cost Year													
Item	Medicare	Medicaid		Self-Pay			Other State Assisted						
	CCNH	CCNH	RHNS	CCNH	RHNS	Other	R.C.H.	ICF-MR					
No. of Residents	7	72		41									
Per Diem Rate													
a. One bed rm.	Various	264.39		575.00									
b. Two bed rms.													
c. Three or more bed rms.													
7. Total Number of Physical Therapy Treatments									TOTAL	CCNH	RHNS	Other	
A. Medicare - Part B									3,426	3,426			
B. Medicaid (Exclusive of Part B)													
1. Maintenance Treatments									66	66			
2. Restorative Treatments													
C. Other									1,982	1,982			
D. Total Physical Therapy Treatments									5,474	5,474			
8. Total Number of Speech Therapy Treatments													
A. Medicare - Part B									894	894			
B. Medicaid (Exclusive of Part B)													
1. Maintenance Treatments									5	5			
2. Restorative Treatments													
C. Other									273	273			
D. Total Speech Therapy Treatments									1,172	1,172			
9. Total Number of Occupational Therapy Treatments													
A. Medicare - Part B									3,823	3,823			
B. Medicaid (Exclusive of Part B)													
1. Maintenance Treatments									12	12			
2. Restorative Treatments													
C. Other									2,224	2,224			
D. Total Occupational Therapy Treatments									6,059	6,059			

Annual Report of Long-Term Care Facility

CSP-10 Rev. 9/2002

Report of Expenditures - Salaries & Wages

Name of Facility	License No.	Report for Year Ended	Page	of		
LiveWell Alliance, Inc.	002-09-33	9/30/2018	10	37		
Are time records maintained by all individuals receiving compensation? <input checked="" type="radio"/> Yes <input type="radio"/> No						
Total Cost and Hours						
Item	CCNH	Hours	RHNS	Hours	Other	Hours
A. Salaries and Wages*						
1. Operators/Owners (Complete also Sec. I of Schedule A1)						
2. Administrator(s) (Complete also Sec. III of Schedule A1)	108,395	2,458				
3. Assistant Administrator (Complete also Sec. IV of Schedule A1)						
4. Other Administrative Salaries (telephone operator, clerks, receptionists, etc.)	1,076,421	25,851			84,211	2,022
5. Dietary Service						
a. Head Dietitian						
b. Food Service Supervisor						
c. Dietary Workers	571,390	30,417			63,230	3,366
6. Housekeeping Service						
a. Head Housekeeper						
b. Other Housekeeping Workers	396,964	24,286			6,800	416
7. Repairs & Maintenance Services						
a. Engineer or Chief of Maintenance						
b. Other Maintenance Workers	195,020	6,695			12,118	416
8. Laundry Service						
a. Supervisor						
b. Other Laundry Workers						
9. Barber and Beautician Services						
10. Protective Services						
11. Accounting Services						
a. Head Accountant						
b. Other Accountants						
12. Professional Care of Residents						
a. Directors and Assistant Director of Nurses	155,341	2,261				
b. RN						
1. Direct Care	1,311,671	36,557			97,308	2,293
2. Administrative**	55,408	1,319				
c. LPN						
1. Direct Care						
2. Administrative**	755,548	27,373				
d. Aides and Attendants	3,095,900	175,376			426,574	16,428
e. Physical Therapists	462	9				
f. Speech Therapists						
g. Occupational Therapists						
h. Recreation Workers	230,378	9,124				
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	251,145	8,297				
n. Marketing						
o. Other (Specify)						
See Attached Schedule	238,782	10,189			18,680	797
A-13. Total Salary Expenditures	8,442,825	360,212			708,921	25,738

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

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

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

Schedule of Other Salaries and Wages (Page 10)

Position	CCNH		RHNS		Other	
	\$	Hours	\$	Hours	\$	Hours
	0				0	
Adult Day Care Wages (Disallowed)	\$ 238,782	10,189			\$ 18,680	797
Total	\$ 238,782	10,189	\$ -	-	\$ 18,680	797

Schedule of Other Fees (Page 13)

Service	CCNH		RHNS		Other	
	\$	Hours	\$	Hours	\$	Hours
	0				0	
Total	\$ -	-	\$ -	-	\$ -	-

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

Name of Facility				License No.		Report for Year Ended			Page	of
LiveWell Alliance, Inc.				002-09-33		9/30/2018			11	37
Name	Salary Paid			Fringe Benefits and/or Other Payments (describe fully)	Full Description of Services Rendered	Total Hours Worked	Line Where Claimed on Page 10	Name and Address of All Other Employment**	Total Hours Worked	Compensation Received
	CCNH	RHNS	Other							
Section I - Operators/Owners										
Section II - Other related parties of Operators/Owners employed in and paid by facility (EXCEPT those who may be the Administrator or Assistant Administrators who are identified on Page 12).										

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

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

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

Name of Facility (as licensed)				License No.		Report for Year Ended			Page	of
LiveWell Alliance, Inc.				002-09-33		9/30/2018			12	37
Name	Salary Paid			Fringe Benefits and/or Other Payments (describe fully)	Full Description of Services Rendered	Total Hours Worked	Line Where Claimed on Page 10	Name and Address of All Other Employment**	Total Hours Worked	Compensation Received
	CCNH	RHNS	Other							
Section III - Administrators***										
Patricia Bowen	108,395			Standard Benefits	Administrator & COO	2,458	A2	N/A	N/A	N/A
Section IV - Assistant Administrators										

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

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

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

B. Report of Expenditures - Professional Fees

Name of Facility	License No.	Report for Year Ended	Page	of		
LiveWell Alliance, Inc.	002-09-33	9/30/2018	13	37		
Total Cost and Hours						
Item	CCNH	Hours	RHNS	Hours	Other	Hours
*B. Direct care consultants paid on a fee for service basis in lieu of salary (For all such services complete Schedule B1)						
1. Dietitian						
2. Dentist	13,032	Contract				
3. Pharmacist						
4. Podiatrist						
5. Physical Therapy						
a. Resident Care	95,760	752				
b. Other						
6. Social Worker						
7. Recreation Worker						
8. Physicians						
a. Medical Director (entire facility)	7,200	Contract				
b. Utilization Review (Title 18 and 19 only) monthly meeting						
c. Resident Care**						
d. Administrative Services facility						
1. Infection Control Committee (Quarterly meetings)						
2. Pharmaceutical Committee (Quarterly meetings)						
3. Staff Development Committee (Once annually)						
e. Other (Specify) Medical Staff Fees	21,342	380				
9. Speech Therapist						
a. Resident Care	45,826	350				
b. Other						
10. Occupational Therapist						
a. Resident Care						
b. Other	113,908	1,021				
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	297,068	2,503				

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

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

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

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

Name of Facility LiveWell Alliance, Inc.		License No. 002-09-33	Report for Year Ended 9/30/2018	Page 14	of 37
Name & Address of Individual	Full Explanation of Service	Related** to Owners, Operators, Officers		Explanation of Relationship	
		Yes	No		
Healthdrive Dental Group	Dentist	<input type="radio"/>	<input checked="" type="radio"/>		
Preferred Therapy Solutions	PT, OT & ST	<input type="radio"/>	<input checked="" type="radio"/>		
Dr. Harry Morgan	Medical Director & Medical Staff	<input type="radio"/>	<input checked="" type="radio"/>		
Prohealth Physicians	Medical Staff	<input type="radio"/>	<input checked="" type="radio"/>		
Dr. Villanueva	Medical Staff	<input type="radio"/>	<input checked="" type="radio"/>		
Dr. Guest	Medical Staff	<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"/>		
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		<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.
 ** 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	9/30/2018	15	37
Item	Total	CCNH	RHNS	Other
1. Administrative and General				
a. Employee Health & Welfare Benefits				
1. Workmen's Compensation	\$ 367,123	337,100		30,023
2. Disability Insurance	\$ 4,092	3,757		335
3. Unemployment Insurance	\$ 55,164	55,164		
4. Social Security (F.I.C.A.)	\$ 643,615	590,981		52,634
5. Health Insurance	\$ 1,285,846	1,180,692		105,154
6. Life Insurance (employees only) (not-owners and not-operators)	\$ 48,772	44,784		3,988
7. Pensions (Non-Discriminatory) (not-owners and not-operators)	\$ 235,000	215,782		19,218
8. Uniform Allowance	\$ 1,101	1,011		90
9. Other (<i>Specify</i>) See Attached Schedule	\$ 40,015	36,743		3,272
b. Personal Retirement Plans, Pensions, and Profit Sharing Plans for Owners and Operators (Discriminatory)*	\$			
c. Bad Debts*	\$ 184,913	184,913		
d. Accounting and Auditing	\$ 42,997	39,877		3,120
e. Legal (<i>Services should be fully described on Page 7</i>)	\$ 18,621	18,621		
f. Insurance on Lives of Owners and Operators (<i>Specify</i>)*	\$			
g. Office Supplies	\$ 39,192	38,496		696
h. Telephone and Cellular Phones				
1. Telephone & Pagers	\$ 22,847	21,189		1,658
2. Cellular Phones	\$ 10,182	9,443		739
i. Appraisal (<i>Specify purpose and attach copy</i>)*	\$			
j. Corporation Business Taxes (<i>franchise tax</i>)	\$			
k. Other Taxes (<i>Not related to property - See Page 22</i>)				
1. Income*	\$			
2. Other (<i>Specify</i>) See Attached Schedule	\$			
3. Resident Day User Fee	\$ 874,071	874,071		
Subtotal	\$ 3,873,551	3,652,624		220,927

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

(Carry Subtotals forward to next page)

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

LiveWell Alliance, Inc.
9/30/2018

Attachment Page 15

Schedule of Other Employee Benefits

Description	CCNH	RHNS	Other
	0		0
Employee Physicals	\$ 17,655		\$ 1,572
Human Resource Fees	\$ 12,800		\$ 1,140
Wellness Program	\$ 6,288		\$ 560
Total	\$ 36,743	\$ -	\$ 3,272

Schedule of Other Taxes

Description	CCNH	RHNS	Other
	0		0
Total	\$ -	\$ -	\$ -

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

Name of Facility	License No.	Report for Year Ended		Page	of
LiveWell Alliance, Inc.	002-09-33	9/30/2018		16	37
Item	Total	CCNH	RHNS	Other	
<i>Subtotals Brought Forward:</i>	3,873,551	3,652,624		220,927	
1. Travel and Entertainment					
1. Resident Travel and Entertainment	\$ 10,042	9,313		729	
2. Holiday Parties for Staff	\$ 18,315	16,986		1,329	
3. Gifts to Staff and Residents	\$ 15,960	14,802		1,158	
4. Employee Travel	\$ 35,814	33,215		2,599	
5. Education Expenses Related to Seminars and Conventions	\$ 42,547	42,446		101	
6. Automobile Expense (<i>not purchase or depreciation</i>)	\$ 59,377	55,128		4,249	
7. Other (<i>Specify</i>) See Attached Schedule	\$ 7,931	7,356		575	
m. Other Administrative and General Expenses					
1. Advertising Help Wanted (<i>all such expenses</i>)	\$ 19,214	19,214			
2. Advertising Telephone Directory (<i>all such expenses</i>)***	\$				
3. Advertising Other (<i>Specify</i>)*** See Attached Schedule	\$ 23,139	21,460		1,679	
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)***	\$ 1,209	1,121		88	
7. Postage	\$ 6,100	5,657		443	
* 8. Dues and Membership Fees to Professional Associations (<i>Specify</i>) See Attached Schedule	\$ 26,025	24,137		1,888	
8a. Dues to Chamber of Commerce & Other Non-Allowable Org.***	\$ 488	407		81	
9. Subscriptions	\$ 14,597	13,538		1,059	
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>)	\$ 202,262	187,587		14,675	
12. Administrative Management Services**	\$				
13. Other (<i>Specify</i>) See Attached Schedule	\$ 185,088	171,777		13,311	
<i>C-14 Total Administrative & General Expenditures</i>	\$ 4,541,659	4,276,768		264,891	

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

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

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

Schedule of Other Travel and Entertainment

Description	CCNH	RHNS	Other
	0		0
Travel - Meals	\$ 7,356		\$ 575
Total Other Travel and Entertainment	\$ 7,356	\$ -	\$ 575

Schedule of Other Advertising

Description	CCNH	RHNS	Other
	0		0
Business Development	\$ 21,460		\$ 1,679
Total Other Advertising	\$ 21,460	\$ -	\$ 1,679

Schedule of Dues

Description	CCNH	RHNS	Other
	0		0
AANAC	\$ 719		\$ 56
ALTCFM	\$ 79		\$ 6
Alzheimer's Association	\$ 362		\$ 28
Alzheimer's Foundation of America	\$ 232		\$ 18
AMDA	\$ 245		\$ 19
CAADC	\$ 649		\$ 51
CALA	\$ 1,090		\$ 85
CAHCF	\$ 649		\$ 51
Dementia Action Alliance	\$ 4,637		\$ 363
HCCA	\$ 274		\$ 21
ICNC	\$ 121		\$ 9
Leading Age	\$ 14,826		\$ 1,160
Nation Center for Creative Aging	\$ 255		\$ 20
Total Dues	\$ 24,137	\$ -	\$ 1,888

Schedule of Contributions

Description	CCNH	RHNS	Other
	0		0
Total Contributions	\$ -	\$ -	\$ -

Schedule of Other Administrative and General

Description	CCNH	RHNS	Other
	0		0
Nursing Admin Licenses (Disallowed)	\$ 1,630		
Adult Day Health Expenses (Disallowed)	\$ 7,525		\$ 589
Grant Expenses (Disallowed)	\$ 1,298		\$ 102
Professional Fees - Administrative	\$ 3,293		\$ 258
Grant Writer (Disallowed)	\$ 64,736		\$ 5,064
Software for PBJ Reporting	\$ 2,226		\$ 174
Credentialing (Disallowed)	\$ 4,081		\$ 319
Architect Fees	\$ 454		\$ 36
Other Licenses	\$ 4,395		\$ 344
Flowers (Disallowed)	\$ 2,987		\$ 234
Software/Computer Supplies	\$ 8,507		\$ 665
Equipment Rental - Admin	\$ 4,624		\$ 362
Small Equipment Purchases - Admin	\$ 325		\$ 25
Administrative Consultant	\$ 526		\$ 41
Training Supplies	\$ 5,068		\$ 396
Donations (Disallowed)	\$ 16,779		\$ 1,313
Routine Bank Charges	\$ 29,702		\$ 2,324
729 Farmington Expenses (Disallowed)	\$ 13,620		\$ 1,066
Total Other Administrative and General	\$ 171,777	\$ -	\$ 13,311

Schedule C-1 - Management Services*

Name of Facility LiveWell Alliance, Inc.	License No. 002-09-33	Report for Year Ended 9/30/2018	Page of 17 37
Name & Address of Individual or Company Supplying Service	Cost of Management Service	Full Description of Mgmt. Service Provided	Indicate Where Costs are Included in Annual Report Page #/Line #
N/A			

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

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

Name of Facility LiveWell Alliance, Inc.		License No. 002-09-33	Report for Year Ended 9/30/2018	Page 18	of 37
Item		Total	CCNH	RHNS	Other
2. Dietary					
a. In-House Preparation & Service					
1.	Raw Food	\$ 566,920	510,435		56,485
2.	Non-Food Supplies	\$ 56,972	51,296		5,676
3.	Other (<i>Specify</i>) _____ Non-Food Supplies	\$ 3,362	3,027		335
b. Purchased Services (<i>by contract other than through Management Services</i>) (<i>Complete Schedule C-2 att. Page 21</i>)		\$ 1,123	1,011		112
c. Other (<i>Specify</i>) _____		\$			
2D. Total Dietary Expenditures (2a + b + c + d)		\$ 628,377	565,769		62,608
2F. Dietary Questionnaire		Total	CCNH	RHNS	Other
G. Resident Meals: Total no. of meals served per day:*					
H. Is cost of employee meals included in 2E? <input type="radio"/> Yes <input checked="" type="radio"/> No					
I. Did you receive revenue from employees? <input type="radio"/> Yes <input checked="" type="radio"/> No If yes, specify amt.					
J. Where is the revenue received reported in the Cost Report? (Page/Line Item)					
K. Is cost of meals provided to persons other than employees or residents (i.e., Board Members, Guests) included in 2E? <input type="radio"/> Yes <input checked="" type="radio"/> No If yes, specify cost.					
L. Is any revenue collected from these people? <input type="radio"/> Yes <input checked="" type="radio"/> No If yes, specify amt.					
M. Where is the revenue received reported in the Cost Report? (Page/Line Item)					
N. Is cost of food (other than meals, e.g., snacks at monthly staff meetings, board meetings) provided to employees included in 2E? <input type="radio"/> Yes <input checked="" type="radio"/> No If yes, specify cost.					
O. Is any revenue collected from employees? <input type="radio"/> Yes <input checked="" type="radio"/> No If yes, specify amt.					
P. 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 9/30/2018		Page 19	of 37
Item		Total	CCNH	RHNS	Other	
3. Laundry						
a. In-House Processing*		Lbs.				
1.	Bed linens, cubicle curtains, draperies, gowns and other resident care items washed, ironed, and/or processed.***	Amt. \$	15,664	15,664		
2.	Employee items including uniforms, gowns, etc. washed, ironed and/or processed.***	Lbs.				
		Amt. \$				
3.	Personal clothing of residents washed, ironed, and/or processed.***	Lbs.				
		Amt. \$				
4.	Repair and/or purchase of linens.***	Lbs.				
		Amt. \$				
b.	Purchased Services (<i>by contract other than through Management Services</i>) (Complete Schedule C-2 att. Page 21)	\$	201,049	201,049		
c.	Other (<i>Specify</i>)	\$				
3D. Total Laundry Expenditures (3a + b + c)		\$	216,713	216,713		
3F. Laundry Questionnaire						
G.	Is cost of employee laundry included in 3E?	<input type="radio"/> Yes	<input checked="" type="radio"/> No	If yes, specify cost.		
H.	Did you receive revenue from employees?	<input type="radio"/> Yes	<input checked="" type="radio"/> No	If yes, specify amt.		
I.	Where is the revenue received reported in the Cost Report?	(Page/Line Item)				
J.	Is Cost of laundry provided to persons other than employees or residents included in 3E?	<input type="radio"/> Yes	<input checked="" type="radio"/> No	If yes, specify cost.		
K.	Did you receive revenue 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)				

* 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 3E.

*** Pounds of Laundry only required for multi-level facilities.

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

Name of Facility		License No.	Report for Year Ended		Page	of
LiveWell Alliance, Inc.		002-09-33	9/30/2018		20	37
Item			Total	CCNH	RHNS	Other
4.	Housekeeping	Sq. Ft. Serviced by Personnel				
	a. In-House Care					
	1. Supplies - Cleaning (<i>Mops, pails, brooms, etc.</i>)	Amt. \$	82,674	71,395		11,279
	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. \$	24,386	21,059		3,327
	C. Other (<i>Specify</i>)	\$				
4D.	Total Housekeeping Expenditures (4a + b + c)	\$	107,060	92,454		14,606
5.	Resident Care (Supplies)**					
	a. Prescription Drugs***					
	1. Own Pharmacy	\$				
	2. Purchased from	\$	37,560	36,050		1,510
	b. Medicine Cabinet Drugs	\$	58,434	58,434		
	c. Medical and Therapeutic Supplies	\$	387,923	387,923		
	d. Ambulance/Limousine***	\$				
	e. Oxygen					
	1. For Emergency Use	\$				
	2. Other***	\$	2,214	2,214		
	f. X-rays and Related Radiological Procedures***	\$	1,752	1,752		
	g. Dental (<i>Not dentists who should be included under salaries or fees</i>)	\$				
	h. Laboratory***	\$				
	i. Recreation	\$	47,064	47,064		
	j. Direct Management Services*	\$				
	k. Indirect Management Services*	\$				
	l. Other (Specify)**** See Attached Schedule	\$	36,402	35,173		1,229
5M.	Total Resident Care Expenditures (5a - 5j)	\$	571,349	568,610		2,739

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

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

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

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

Schedule of Other Resident Care

Description	CCNH	RHNS	Other
	0		(0)
Other Nursing Supplies	\$ 4,136		
Physical Therapy Supplies	\$ 663		
Air Mattree Rental (Disallowed)	\$ 3,504		
Assisted Living Supplies			\$ 1,191
Lost Resident Items (Disallowed)	\$ 482		\$ 38
Therapy Management	\$ 26,388		\$ -
Total Other Resident Care	\$ 35,173	\$ -	\$ 1,229

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 9/30/2018				Page of 21 37	
Name of Individual or Company	Address	Related ** to Owners, Operators, Officers		Explanation of Relationship	Full Explanation of Service Provided*	Total Cost/Page Ref.***				
		Yes	No			CCNH	RHNS	Other	Pg	Line
H&H Linen		<input type="radio"/>	<input checked="" type="radio"/>		Laundry Services	179,965			19	3b
Decian, Inc.		<input type="radio"/>	<input checked="" type="radio"/>		Computer Consultant	86,547		6,681	16	m11
US Security Associates		<input type="radio"/>	<input checked="" type="radio"/>		Security	42,847		6,769	22	6f
Paychex		<input type="radio"/>	<input checked="" type="radio"/>		Payroll Services	73,461		5,671	16	m11
Executive Landscaping		<input type="radio"/>	<input checked="" type="radio"/>		Landscaping	27,574		4,356	22	6f
Matrix		<input type="radio"/>	<input checked="" type="radio"/>		General Ledger Software	25,310		1,954	16	m11
D. Landino Landscaping		<input type="radio"/>	<input checked="" type="radio"/>		Snow Plowing	20,328		3,212	22	6f
CWPM		<input type="radio"/>	<input checked="" type="radio"/>		Trash Removal	17,591		2,779	22	6f
Baystate Elevator		<input type="radio"/>	<input checked="" type="radio"/>		Elevator Service	16,141		2,550	22	6f
Relias Learning		<input type="radio"/>	<input checked="" type="radio"/>		Employee Training	10,156		784	16	m13
Habor Linen		<input type="radio"/>	<input checked="" type="radio"/>		Laundry Services	10,459			19	3b
		<input type="radio"/>	<input checked="" type="radio"/>							
		<input type="radio"/>	<input checked="" type="radio"/>							
		<input type="radio"/>	<input checked="" type="radio"/>							

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

** Refer to Page 4 for definition of related.

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

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

Name of Facility	License No.	Report for Year Ended			Page	of
LiveWell Alliance, Inc.	002-09-33	9/30/2018			22	37
Item	Total	CCNH	RHNS	Other		
6. Maintenance & Operation of Plant						
a. Repairs & Maintenance	\$ 39,713	35,174		4,539		
b. Heat	\$ 38,689	33,411		5,278		
c. Light & Power	\$ 193,793	167,353		26,440		
d. Water	\$ 30,869	26,657		4,212		
e. Equipment Lease (<i>Provide detail on page 6</i>)	\$ 4,338	3,746		592		
f. Other (<i>itemize</i>)	\$ 279,559	241,418		38,141		
See Attached Schedule						
6g. Total Maint. & Operating Expense (6a - 6f)	\$ 586,961	507,759		79,202		
7. Depreciation (<i>complete schedule page 23*</i>)						
a. Land Improvements	\$ 10,117	8,737		1,380		
b. Building & Building Improvements	\$ 379,588	322,474		57,114		
c. Non-Movable Equipment	\$					
d. Movable Equipment	\$ 115,552	96,696		18,856		
*7e. Total Depreciation Costs (7a + b + c + d)	\$ 505,257	427,907		77,350		
8. Amortization (<i>Complete att. Schedule Page 24*</i>)						
a. Organization Expense	\$					
b. Mortgage Expense	\$ 57,073	49,286		7,787		
c. Leasehold Improvements	\$					
d. Other (<i>Specify</i>)	\$					
*8e. Total Amortization Costs (8a + b + c + d)	\$ 57,073	49,286		7,787		
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	\$ 99,995	86,349		13,646		
b. Real estate taxes paid by lessor	\$					
c. Personal property taxes	\$ 16,752	14,466		2,286		
11. Total Property Expenses (7e + 8e + 9 + 10)	\$ 679,077	578,008		101,069		

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

Schedule of Other Repairs and Maintenance

Description	CCNH	RHNS	Other
	0		0
Grounds Landscaping	\$ 14,593		\$ 2,306
Farmington Ave R&M Expenses (Disallowed)	\$ 45,005		\$ 7,110
Exterminator Service	\$ 3,830		\$ 605
Service Contracts	\$ 47		\$ 7
Supplies	\$ 39,366		\$ 6,219
Maintenance Inspections	\$ 2,202		\$ 348
Grounds Maintenance	\$ 546		\$ 86
Equipment Rental - R&M	\$ 128		\$ 20
Small Equipment Purchase - R&M	\$ 1,957		\$ 309
P/S - Groundskeeping	\$ 34,762		\$ 5,492
P/S - Indoor Plants	\$ 5,803		\$ 917
P/S - Snow Plowing	\$ 30,963		\$ 4,892
P/S - Elevator Service	\$ 9,615		\$ 1,519
P/S - Fire Protection	\$ 6,539		\$ 1,033
P/S - Security	\$ 39,015		\$ 6,164
Storage Rental	\$ 7,048		\$ 1,113
Total Other Repairs and Maintenance	\$ 241,418	\$ -	\$ 38,141

Depreciation Schedule

Name of Facility LiveWell Alliance, Inc.			License No. 002-09-33			Report for Year Ended 9/30/2018			Page 23	of 37			
Property Item			Historical Cost Exclusive of Land	Less Salvage Value	Cost to Be Depreciated	Accumulated Depreciation to Beginning of Year's Operations	Method of Computing Depreciation	Useful Life	Depreciation for This Year	Totals			
A. Land Improvements													
1. Acquired prior to this report period			856,805		856,805	804,225	SL	Various	10,117				
2. Disposals (attach schedule)													
3. Acquired during this report period (attach schedule)													
A-4. Subtotal										10,117			
B. Building and Building Improvements													
1. Acquired prior to this report period			13,950,180		13,856,893	10,795,798	SL	Various	375,849				
2. Disposals (attach schedule)			(382,287)		(289,000)								
3. Acquired during this report period (attach schedule)			80,599		80,599		SL	Various	3,739				
B-4. Subtotal										379,588			
C. Non-Movable Equipment													
1. Acquired prior to this report period													
2. Disposals (attach schedule)													
3. Acquired during this report period (attach schedule)													
C-4. Subtotal													
		Is a mileage logbook maintained?		Date of Acquisition		Historical Cost Exclusive of Land	Less Salvage Value	Cost to Be Depreciated	Accumulated Depreciation to Beginning of Year's Operations	Method of Computing Depreciation	Useful Life	Depreciation for This Year	Totals
		Yes	No	Month	Year								
D. Movable Equipment													
1. Motor Vehicles (Specify name, model and year of each vehicle)													
a. Fully Depreciated Vehicle:		X		Var.	Var.	68,884		68,884	68,884	SL	Various		
b. Crowley Ford		X		5	13	26,028		26,028	23,429	SL	5	2,599	
c.													
d.													
2. Movable Equipment													
a. Acquired prior to this report period				Var.	Var.	2,615,398		2,708,416	2,355,989	SL	Various	91,785	
b. Disposals (attach schedule)								(93,018)					
c. Acquired during this report period (attach schedule)						137,323		137,323		SL	Various	21,168	
D-3. Subtotal													115,552
E. Total Depreciation													505,257

LiveWell Alliance, Inc.
9/30/2018

Schedule of Land Improvements Acquired during this report period

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

*Ties to Page 23, Line A3

**Ties to Page 23, Line A2

Schedule of Building Improvements Acquired during this report period

Acquisition Date	Description of Item	Cost	Useful Life	Depreciation
Additions:				
See Attached	See Attached	\$ 80,599	Various	\$ 3,739
Total additions for Building Improvement		\$ 80,599		\$ 3,739 *
Deletions:				
10/1/2017	Transfer of Land to Farmington Location	\$ (382,287)		
Total deletions for Building Improvement		\$ (382,287)		\$ - **

*Ties to Page 23, Line B3

**Ties to Page 23, Line B2

Schedule of Non-Movable Equipment Acquired during this report period

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

*Ties to Page 23, Line C3

**Ties to Page 23, Line C2

Schedule of Movable Equipment Acquired during this report period

Acquisition Date	Description of Item	Cost	Useful Life	Depreciation
Additions:				
See Attached	See Attached	\$ 137,323	Various	\$ 21,168
Total additions for Movable Equipmen		\$ 137,323		\$ 21,168 *
Deletions:				
Total deletions for Movable Equipmen		\$ -		\$ - **

*Ties to Page 23, Line D2c

**Ties to Page 23, Line D2b

Schedule of Leasehold Improvements Acquired during this report period

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

*Ties to Page 24, Line C3

**Ties to Page 24, Line C2

<u>Description</u>	<u>Useful Life</u>	<u>Acquisition Date</u>	<u>Cost</u>	<u>Cost To Be Depreciated</u>	<u>Method</u>	<u>2017 Accum Depreciation</u>	<u>2018* Depreciation</u>	<u>2018 Accum Depreciation</u>
Land Improvements								
Prior Period Acq. (Per 9/30/2017 Cost Report)	Various	Various	856,805	856,805	S/L	804,225	10,117	814,342
Total Land Improvements			856,805	856,805		804,225	10,117	814,342

<u>Description</u>	<u>Useful Life</u>	<u>Acquisition Date</u>	<u>Cost</u>	<u>Cost To Be Depreciated</u>	<u>Method</u>	<u>2017 Accum Depreciation</u>	<u>2018* Depreciation</u>	<u>2018 Accum Depreciation</u>
Building Improvements								
Prior Period Acq. (Per 9/30/2017 Cost Report)	Various	Various	13,950,180	13,856,893	S/L	10,795,798	375,849	11,171,647
9/30/2018 Asset Tranfers								
Land/Farmington Ave Asset Transfer	30	10/1/2017	(382,287)	(289,000)				
9/30/2018 Asset Additions								
RLPS Architects	30	6/1/2018	8,021	8,021	S/L	-	267	267
RLPS Architects	30	7/1/2018	4,468	4,468	S/L	-	149	149
Automatic Door Systems	10	10/1/2017	1,298	1,298	S/L	-	65	65
EMCOR Services	10	10/1/2017	831	831	S/L	-	42	42
Kinsley Power	10	11/1/2017	698	698	S/L	-	35	35
Bay State Elevator	10	12/1/2017	3,337	3,337	S/L	-	167	167
Rewire 2A	10	12/1/2017	516	516	S/L	-	26	26
Labeling of 8 Doors - Molding	10	12/1/2017	2,175	2,175	S/L	-	109	109
Reliable Refrigerators	10	1/1/2018	2,329	2,329	S/L	-	116	116
Innovative Building & Renovations	10	2/1/2018	5,970	5,970	S/L	-	299	299
Automatic Door Systems	10	3/1/2018	1,189	1,189	S/L	-	59	59
EMCOR Services	10	3/1/2018	600	600	S/L	-	30	30
Kinsley Power	10	3/1/2018	667	667	S/L	-	33	33
Reliable Refrigerators	10	3/1/2018	854	854	S/L	-	43	43
Reliable Refrigerators	10	4/1/2018	900	900	S/L	-	45	45
Reliable Refrigerators	10	4/1/2018	752	752	S/L	-	38	38
Wiremen	10	4/1/2018	1,212	1,212	S/L	-	61	61
Saucier Mechanical Services	10	6/1/2018	3,465	3,465	S/L	-	173	173
EMCOR Services	10	7/1/2018	700	700	S/L	-	35	35
James Brandanini	10	7/1/2018	625	625	S/L	-	31	31
Automated Building Services	10	8/1/2018	699	699	S/L	-	35	35
EMCOR Services	10	8/1/2018	1,821	1,821	S/L	-	91	91
Amex	10	8/1/2018	960	960	S/L	-	48	48
Innovative Building & Renovations	10	9/1/2018	20,774	20,774	S/L	-	1,039	1,039
Stanley Access Tech	10	9/1/2018	1,644	1,644	S/L	-	82	82
Tao Water Art Gallery	10	9/1/2018	5,800	5,800	S/L	-	290	290
A-Tech (Dietary)	10	9/1/2018	1,332	1,332	S/L	-	67	67
Arjo, Inc (Motor Gear Box)	10	9/1/2018	1,121	1,121	S/L	-	56	56
Emcor (HRU & Exhaust Fan Repair)	10	9/1/2018	3,166	3,166	S/L	-	158	158
MJ Daly LLC (Sprinkler Removed)	10	9/1/2018	1,031	1,031	S/L	-	52	52
Positano Plumbing	10	9/1/2018	851	851	S/L	-	-	-
Baystate Elevator	10	9/1/2018	793	793	S/L	-	-	-
Total Building Improvements			13,648,492	13,648,492		10,795,798	379,588	11,175,386

<u>Description</u>	<u>Useful Life</u>	<u>Acquisition Date</u>	<u>Cost</u>	<u>Cost To Be Depreciated</u>	<u>Method</u>	<u>2017 Accum Depreciation</u>	<u>2018* Depreciation</u>	<u>2018 Accum Depreciation</u>
Motor Vehicles								
Prior Period Acq. (Per 9/30/2017 Cost Report)	Various	Various	94,912	94,912	S/L	92,313	2,599	94,912
Total Motor Vehicles			94,912	94,912		92,313	2,599	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>2017 Accum Depreciation</u>	<u>2018* Depreciation</u>	<u>2018 Accum Depreciation</u>
Movable Equipment								
Prior Period Acq. (Per 9/30/2017 Cost Report)	Various	Various	2,615,398	2,615,398	S/L	2,355,989	91,785	2,447,774

9/30/2018 Asset Additions

Ice Machine Repair	5	11/1/2017	581	581	S/L	-	58	58
American Express	5	1/1/2018	3,157	3,157	S/L	-	316	316
American Express	5	12/1/2017	4,166	4,166	S/L	-	417	417
Sheets & Pillow Cases	5	2/1/2018	1,754	1,754	S/L	-	293	293
2 Beds	5	3/1/2018	4,684	4,684	S/L	-	468	468
Refrigerator	5	6/1/2018	1,199	1,199	S/L	-	120	120
Refrigerator	5	6/1/2018	1,439	1,439	S/L	-	144	144
Carpet Tiles	5	7/1/2018	913	913	S/L	-	91	91
Arjo, Inc.	5	8/1/2018	9,339	9,339	S/L	-	934	934
Decian	3	10/1/2017	1,495	1,495	S/L	-	249	249
Decian	3	10/1/2017	2,336	2,336	S/L	-	389	389
American Express	3	10/1/2017	1,469	1,469	S/L	-	245	245
Copier XC702	3	11/1/2017	6,061	6,061	S/L	-	1,010	1,010
Decian	3	12/1/2017	6,432	6,432	S/L	-	1,072	1,072
Copier XC702	3	12/1/2017	3,125	3,125	S/L	-	521	521
American Express - PC Mall	3	12/1/2017	952	952	S/L	-	159	159
Best Buy PC Accessories	3	12/1/2017	2,269	2,269	S/L	-	378	378
Microsoft Software	3	12/1/2017	101	101	S/L	-	17	17
Copier XC702	3	1/1/2018	3,361	3,361	S/L	-	560	560
2 Computer 1 Phone	3	1/1/2018	2,482	2,482	S/L	-	414	414
Copier XC702	3	2/1/2018	3,087	3,087	S/L	-	515	515
Copier XC702	3	3/1/2018	3,635	3,635	S/L	-	606	606
Copier XC702	3	4/1/2018	3,087	3,087	S/L	-	515	515
Laptops	3	4/1/2018	12,909	12,909	S/L	-	2,152	2,152
Microsoft Software	3	4/1/2018	1,236	1,236	S/L	-	206	206
Copier XC702	3	5/1/2018	3,361	3,361	S/L	-	560	560
Amex - PC Mall Computers	3	6/1/2018	1,469	1,469	S/L	-	245	245
Copier XC702	3	6/1/2018	3,361	3,361	S/L	-	560	560
Computer Equipment	3	6/1/2018	890	890	S/L	-	148	148
Computer Equipment	3	6/1/2018	4,040	4,040	S/L	-	673	673
Automated Building Systems	3	7/1/2018	500	500	S/L	-	83	83
Copier XC702	3	7/1/2018	4,420	4,420	S/L	-	737	737
Computers	3	7/1/2018	1,688	1,688	S/L	-	281	281
Copier XC702	3	8/1/2018	3,087	3,087	S/L	-	515	515
Service Software	3	8/1/2018	850	850	S/L	-	142	142
Computers	3	8/1/2018	905	905	S/L	-	151	151
Software	3	8/1/2018	1,299	1,299	S/L	-	217	217
Sharepoint Software & Licensing	3	8/1/2018	4,923	4,923	S/L	-	821	821
Decian	3	8/1/2018	808	808	S/L	-	135	135
Copier XC702	3	9/1/2018	3,087	3,087	S/L	-	515	515
Strategic Furniture	3	1/1/2018	16,480	16,480	S/L	-	2,747	2,747

Refrigerator	3	4/1/2018	1,168	1,168	S/L	-	195	195
Photo Equipment	3	9/1/2018	3,340	3,340	S/L	-	557	557
Martin Cabinet	5	9/1/2018	378	378	S/L		38	38
Total Movable Equipment			<u>2,752,721</u>	<u>2,752,721</u>		<u>2,355,989</u>	<u>112,953</u>	<u>2,468,942</u>
Total			17,352,930	17,352,930		14,048,325	505,257	14,553,582

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 9/30/2018			Page 24	of 37
Item	Date of Acquisition		Length of Amortization	Cost to Be Amortized	Accumulated Amort. to Beginning of Year's Operations	Basis for Computing Amortization**	Rate %	Amortization for This Year	Totals
	Month	Year							
A. Organization Expense									
1.									
2.									
3.									
A-4. Subtotal									
B. Mortgage Expense									
1. Deferred Financing Fees	12	2015	20 Years	295,705	25,874	Life of Mortgage		10,494	
2. Capitalized Interest	10	1992	30 Years	1,397,365	1,109,341	Life of Mortgage		46,579	
3.									
B-4. Subtotal									57,073
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									57,073

* 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 9/30/2018	Page 25	of 37
11. Property Questionnaire				
Part A				
Is the property either owned by the Facility or leased from a Related Party?*		<input type="radio"/> Yes	<input checked="" type="radio"/> No	If "Yes," complete Part B. If "No," complete Part C.
*If any owner or operator of this facility is related by family, marriage, ownership, ability to control or business association to any person or organization from whom buildings are leased, then it is considered a related party transaction.				
Description		Total		
1. Date Land Purchased				
2. Date Structure Completed		10/26/92		
3. If NOT Original Owner, Date of Purchase				
4. Date of Initial Licensure				
5. Total Licensed Bed Capacity		120		
6. Square Footage		48,603		
7. Acquisition Cost				
a. Land		1,400,000		
b. Building		11,896,448		
Part B - Owner and Related Parties		1st Mortgage	2nd Mortgage	3rd Mortgage
1. Financing				
a. Type of Financing (e.g., fixed, variable)		Variable		
b. Date Mortgage Obtained		12/18/15		
c. Interest Rate for the Cost Year		2.47%		
d. Term of Mortgage (number of years)		10		
e. Amount of Principal Borrowed		12,480,000		
f. Principal balance outstanding as of 9/30/2018		10,644,924		
Complete if Mortgage was Refinanced During Current Cost Year				
g. Type of Financing (e.g., fixed, variable)				
h. Date of Refinancing				
i. New Interest Rate				
j. Term of Mortgage (number of years)				
k. Amount of Principal Borrowed				
l. Principal Outstanding on Note Paid-Off				
Part C - Arms-Length Leases for Real Property Improvements Only				
Name and Address of Lessor	Property Leased	Date of Lease	Term of Lease	Annual Amount of Lease

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

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

Name of Facility		License No.	Report for Year Ended			Page	of
LiveWell Alliance, Inc.		002-09-33	9/30/2018			26	37
Item		Total	CCNH	RHNS	Other		
12. Interest							
A. Building, Land Improvement & Non-Movable Equipment							
1. First Mortgage		\$ 312,573	312,573				
Name of Lender		Rate					
Address of Lender							
2. Second Mortgage		\$					
Name of Lender		Rate					
Address of Lender							
3. Third Mortgage		\$					
Name of Lender		Rate					
Address of Lender							
4. Fourth Mortgage		\$					
Name of Lender		Rate					
Address of Lender							
B. CHEFA Loan Information							
1. Original Loan Amount		\$					
2. Loan Origination Date							
3. Interest Rate %							
4. Term							
5. CHEFA Interest Expense							
12 B7. Total Building Interest Expense (A1 - A4 + B5)		\$ 312,573	312,573				

(Carry Subtotals forward to next page)

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

Name of Facility		License No.		Report for Year Ended			Page	of
LiveWell Alliance, Inc.		002-09-33		9/30/2018			27	37
Item				Total	CCNH	RHNS	Other	
Subtotals Brought Forward:				312,573	312,573			
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)				\$ 312,573	312,573			
14. Insurance								
a. Insurance on Property (buildings only)				\$ 92,605	79,505		13,100	
b. Insurance on Automobiles				\$ 3,419	3,419			
c. Insurance other than Property (as specified above)								
1. Umbrella (Blanket Coverage)				\$				
2. Fire and Extended Coverage				\$				
3. Other (Specify)				\$				
14d. Total Insurance Expenditures (14a + b + c)				\$ 96,024	82,924		13,100	
15. Total All Expenditures (A-13 thru C-14)				\$ 17,188,607	15,941,471		1,247,136	

D. Adjustments to Statement of Expenditures

Name of Facility LiveWell Alliance, Inc.				License No. 002-09-33	Report for Year Ended 9/30/2018	Page 28	of 37
Item No.	Page No.	Line No.	Item Description	Total Amount of Decrease	CCNH	RHNS	Other
Page 10 - Salaries and Wages							
1.			Outpatient Service Costs	\$			
2.			Salaries not related to Resident Care	\$			
3.			Occupational Therapy	\$			
4.			Other - See attached Schedule	\$ 431,036	431,036		
Page 13 - Professional Fees							
5.			Resident Care Physicians **	\$			
6.			Occupational Therapy	\$			
7.			Other - See attached Schedule	\$			
Pages 15 & 16 - Administrative and General							
8.			Discriminatory Benefits	\$			
9.	15	1c	Bad Debts	\$ 184,913	184,913		
10.			Accounting	\$			
10a.	15	1e	Legal	\$ 4,908	4,908		
11.			Telephone	\$			
12.			Cellular Telephone	\$			
13.			Life insurance premiums on the life of Owners, Partners, Operators	\$			
14.			Gifts, flowers and coffee shops	\$			
15.			Education expenditures to colleges or universities for tuition and related costs for owners and employees	\$			
16.			Travel for purposes of attending conferences or seminars outside the continental U.S. Other out-of-state travel in excess of one representative	\$			
17.			Automobile Expense (e.g. personal use)	\$			
18.	16	m2/3	Unallowable Advertising *	\$ 21,460	21,460		
19.			Income Tax / Corporate Business Tax	\$			
20.	16	m10	Fund Raising / Contributions	\$			
21.			Unallowable Management Fees	\$			
22.			Barber and Beauty	\$			
23.			Other - See attached Schedule	\$ 269,355	269,355		
Page 18 - Dietary Expenditures							
24.			Meals to employees, guests and others who are not residents	\$			
Page 19 - Laundry Expenditures							
25.			Laundry services to employees, guests and others who are not residents	\$			
Page 20 - Housekeeping Expenditures							
26.			Housekeeping services to employees, guests and others who are not residents	\$			
Subtotal (Items 1 - 26)				\$ 911,672	911,672		

* All except "Help Wanted".

(Carry Subtotal forward to next page)

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

Schedule of Other Salaries Adjustment

Page Ref	Line Ref	Description	CCNH	RHNS	Other
10	A12m	Community Service Wages	\$ 192,254		
10	A12o	Adult Day Health Salaries	\$ 238,782		
Total Other Salaries Adjustment			\$ 431,036	\$ -	\$ -

Schedule of Fees Adjustments

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

Schedule of Other A&G Adjustments

Page Ref	Line Ref	Description	CCNH	RHNS	Other
Various	Various	Community Services Fringe Benefits	\$ 55,451		
Various	Various	Adult Day Health Fringe Benefits	\$ 68,871		
16	Various	Community Service Expenses (See Attached)	\$ 30,506		
16	Various	729 Farmington Ave Expenses (See Attached)	\$ 16,382		
16	M13	Adult Day Health Expenses (Disallowed)	\$ 7,525		
16	M13	Grant Writer (Disallowed)	\$ 64,736		
16	M13	Credentialing (Disallowed)	\$ 4,081		
16	M13	Flowers (Disallowed)	\$ 2,987		
16	M13	Donations (Disallowed)	\$ 16,779		
16	M8a	Chamber Dues	\$ 407		
16	M13	Nursing Admin Licenses (Disallowed)	\$ 1,630		
Total Other A&G Adjustments			\$ 269,355	\$ -	\$ -

LiveWell
 729 Farmington Avenue Disallowance
 9/30/2018

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

<u>Account Number</u>	<u>Account Name</u>	<u>Dollar Amount</u>	<u>Disallowance Reference</u>		<u>SNF PORTION</u>
			<u>Page</u>	<u>Line</u>	
680500	Telephone	532	28	23	493
680510	Oil	7,036	29	39	6,076
680520	Electricity	1,877	29	39	1,621
680530	Water & Sewer	451	29	39	389
680531	Property Taxes	16,752	29	37	14,466
680540	ARCOC Trash Removal	0	29	39	-
680550	ARCOC Service Contracts	0	29	39	-
680551	Cable	334	29	34	310
680660	Building Repair & Maintenance	4,738	29	39	4,092
680681	Internet	1,801	28	23	1,555
680690	Grounds Landscaping	16,899	29	39	14,593
680730	ARCOC Repairs & Maintenance	0	29	39	-
680850	Depreciation Expense	52,115	29	39	45,005
680852	Professional Fees - 729 Farmington	14,686	28	23	12,682
680900	Supplies	1,912	28	23	1,651
	Total	119,133			102,935
Summary					
		16,382	28	23	
		310	29	34	
		14,466	29	37	
		71,776	29	39	
	Total	102,935			

LiveWell
 Community Services Disallowance
 9/30/2018

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

<u>Account Number</u>	<u>Account Name</u>	<u>Dollar Amount</u>	<u>Disallowance Reference</u>		<u>SNF PORTION</u>
			<u>Page</u>	<u>Line</u>	
650100	Wages - Community Services	192,254	28	4	192,254
Plus Fringes		55,451	28	23	55,451
650510	Advertisement	1,832	Already Disallowed		-
650600	Supplies	2,300	28	23	2,133
650610	Computer Software	1,796	28	23	1,666
650810	Dues & Subscriptions	-	N/A		
650820	Travel & Seminars	5,131	28	23	5,131
650821	Travel - Meals	900	28	23	835
650822	Business Meals	1,596	28	23	1,480
650823	Travel - Transportation	2,057	28	23	1,908
650830	Education	5,800	28	23	5,800
650840	Mileage Reimbursement	1,341	28	23	1,244
650900	Travel - Lodging	6,668	28	23	6,184
650901	Grant Expenses	750	28	23	696
650902	Community Events	3,048	28	23	2,827
650903	Dementia Friends Southington Grant	650	28	23	603
	Total	281,574			
Summary		192,254	28	4	
		85,957	28	23	
Total		278,211			

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

Name of Facility				License No.	Report for Year Ended	Page	of
LiveWell Alliance, Inc.				002-09-33	9/30/2018	29	37
Item No.	Page No.	Line No.	Item Description	Total Amount of Decrease	CCNH	RHNS	Other
Subtotals Brought Forward				\$ 911,672	911,672		
Page 20 - Resident Care Supplies***							
27.	20	5a2	Prescription Drugs	\$ 36,050	36,050		
28.			Ambulance/Limousine	\$			
29.	20	5f	X-rays, etc	\$ 1,752	1,752		
30.			Laboratory	\$			
31.			Medical Supplies	\$			
32.	20	5e2	Oxygen (non emergency)	\$ 2,214	2,214		
33.			Occupational Therapy	\$			
34.			Other - See Attached Schedule	\$ 2,152	2,152		
Page 22 - Maintenance and Property							
35.			Excess Movable Equipment Depreciation See Attached Schedule	\$			
36.			Depreciation on Unallowable Motor Vehicles	\$			
37.	22	10a	Unallowable Property and Real Estate Taxes	\$ 14,466	14,466		
38.			Rental of Building Space or Rooms	\$			
39.			Other - See Attached Schedule	\$ 121,062	121,062		
Page 27 - Insurance							
40.			Mortgage Insurance	\$			
41.			Property Insurance	\$			
Other - Miscellaneous							
42.			Other - Indirect	\$			
43.			Interest Income on Account Rec.	\$			
44.			Other - Miscellaneous Administrative	\$			
45.			Management Fees Direct	\$			
46.			Management Fees Indirect	\$			
47.			Other - Direct	\$ 43,014	43,014		
Not For Profit Providers Only							
48.			Building/Non Movable Eq. Depreciation Unallowable Building Interest - See Attached Schedule	\$			
49. Total Amount of Decrease (Items 1 - 48)				\$ 1,132,382	1,132,382		

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

LiveWell Alliance, Inc.
9/30/2018

Schedule of Other Ancillary Costs

Page Ref	Line Ref	Description	CCNH	RHNS	Other
20	5i	Cable (See Attached)	\$ 1,842		
22	Various	729 Farming Ave Expenses (See Attached)	\$ 310		
Total Other Ancillary Costs			\$ 2,152	\$ -	\$ -

Schedule of Excess Movable Equipment Depreciation

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

Schedule of Other Property Adjustments

Page Ref	Line Ref	Description	CCNH	RHNS	Other
22	Various	729 Farmington Ave Expenses (See Attached)	\$ 71,776		
22	8b	Deferred Financing and Capitalized Interest	\$ 49,286		
Total Other Property Adjustments			\$ 121,062	\$ -	\$ -

Page Ref	Line Ref	Description	CCNH	RHNS	Other
30	IV 8	Community Services (Disallowed)	\$ 2,611		
30	IV 8	Rental Income (Disallowed)	\$ 494		
30	IV 8	Consulting Income (Disallowed)	\$ 29,081		
30	IV 8	Vending Machine Income (Disallowed)	\$ 560		
30	IV 8	Misc. Expense (Disallowed)	\$ 8,240		
30	IV 8	Discounts Earned (Disallowed)	\$ 2,027		
Total Other Adjustments			\$ 43,014	\$ -	\$ -

Schedule of Unallowable Building Interest

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

LiveWell
Disallowance Schedule for Cable TV
9/30/2018

Total Cable TV Expense	<u>Amount</u> 5,442 TB Linked
------------------------	--------------------------------------------------

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

Disallowed Cable TV	<u><u>\$ 1,842</u></u>
----------------------------	------------------------

Allocation Between Levels of Care

	Percent	Amount
SNF	100%	\$ 1,842
Assisted Living	0%	\$ -

F. Statement of Revenue

Name of Facility	License No.	Report for Year Ended			Page	of
LiveWell Alliance, Inc.	002-09-33	9/30/2018			30	37
Item	Total	CCNH	RHNS	Other		
I. Resident Room, Board & Routine Care Revenue						
1. a. Medicaid Residents (<i>CT only</i>)	\$ 16,372,170	16,372,170				
b. Medicaid Room and Board Contractual Allowance **	\$ (9,434,254)	(9,434,254)				
2. a. Medicaid (<i>All other states</i>)	\$					
b. Other States Room and Board Contractual Allowance **	\$					
3. a. Medicare Residents (<i>all inclusive</i>)	\$ 372,799	372,799				
b. Medicare Room and Board Contractual Allowance **	\$ (154,489)	(154,489)				
4. a. Private-Pay Residents and Other	\$ 8,007,033	8,007,033				
b. Private-Pay Room and Board Contractual Allowance **	\$ (9,858)	(9,858)				
II. Other Resident Revenue						
1. a. Prescription Drugs - Medicare	\$ 468	468				
b. Prescription Drugs - Medicare Contractual Allowance **	\$					
c. Prescription Drugs - Non-Medicare	\$ 11,334	11,334				
d. Prescription Drugs - Non-Medicare Contractual Allowance **	\$					
2. a. Medical Supplies - Medicare	\$					
b. Medical Supplies - Medicare Contractual Allowance **	\$					
c. Medical Supplies - Non-Medicare	\$ (10)	(10)				
d. Medical Supplies - Non-Medicare Contractual Allowance **	\$					
3. a. Physical Therapy - Medicare	\$ 163,803	163,803				
b. Physical Therapy - Medicare Contractual Allowance **	\$					
c. Physical Therapy - Non-Medicare	\$ (6,689)	(6,689)				
d. Physical Therapy - Non-Medicare Contractual Allowance **	\$					
4. a. Speech Therapy - Medicare	\$ 59,976	59,976				
b. Speech Therapy - Medicare Contractual Allowance **	\$					
c. Speech Therapy - Non-Medicare	\$ 15,176	15,176				
d. Speech Therapy - Non-Medicare Contractual Allowance **	\$					
5. a. Occupational Therapy - Medicare	\$ 167,647	167,647				
b. Occupational Therapy - Medicare Contractual Allowance **	\$					
c. Occupational Therapy - Non-Medicare	\$ 45,834	45,834				
d. Occupational Therapy - Non-Medicare Contractual Allowance **	\$					
6. a. Other (<i>Specify</i>) - Medicare	\$ (213,380)	(213,380)				
b. Other (<i>Specify</i>) - Non-Medicare	\$					
III. Total Resident Revenue (Section I. thru Section II.)	\$ 15,397,560	15,397,560				
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>)	\$ 2,405,444	724,711		1,680,733		
V. Total Other Revenue (1 thru 8)	\$ 2,405,444	724,711		1,680,733		
VI. Total All Revenue (III +V)	\$ 17,803,004	16,122,271		1,680,733		

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

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

Schedule of Other Resident Revenue - Medicare

Related Exp

Page Ref	Description	CCNH	RHNS	Other
		0		0
30 II 6A	X-Ray	\$ (652)		
30 II 6A	Ambulance	\$ (1,892)		
30 II 6A	Lab	\$ (10,090)		
30 II 6A	C/A & Sequestration	\$ (200,746)		
Total Other Resident Revenue - Medicare		\$ (213,380)	\$ -	\$ -

Schedule of Other Non-Medicare Resident Revenue

Related Exp

Page Ref	Description	CCNH	RHNS	Other
		0		0
Total Other Resident Revenue		\$ -	\$ -	\$ -

Interest Income

Account

Page Ref	Account	Balance	CCNH	RHNS	Other
			0		0
Total Interest Income			\$ -	\$ -	\$ -

Schedule of Other Revenue

Page Ref	Description	CCNH	RHNS	Other
		0		0
30 IV 8	Community Services (Disallowed)	\$ 2,611		\$ 204
30 IV 8	Adult Daycare Income (Expenses Already Disallowed)	\$ 242,756		\$ 18,991
30 IV 8	Barber/Beauty Income (Expenses Already Disallowed)	\$ 6,932		\$ 542
30 IV 8	Rental Income (Disallowed)	\$ 494		\$ 39
30 IV 8	Consulting Income (Disallowed)	\$ 29,081		\$ 2,275
30 IV 8	Vending Machine Income (Disallowed)	\$ 560		\$ 44
30 IV 8	Charitable Donation (No Associated Expense)	\$ 48,741		\$ 3,813
30 IV 8	Misc. Expense (Disallowed)	\$ 8,240		\$ 645
30 IV 8	Discounts Earned (Disallowed)	\$ 2,027		\$ 159
30 IV 8	Interest & Dividend Income (No Associated Expense)	\$ 82,135		\$ 6,425
#REF!	Assisted Living R&B (No Expense Claimed for Reimbursement)			\$ 1,647,596
#REF!	Non Operating Change in FV of Charitable (No Associated Expense)	\$ (89,129)		
#REF!	Loss on Defeasance of Bonds (No Associated Expense)	\$ (267,367)		
#REF!	Change in Value of Swap Liability (No Associated Expense)	\$ 355,993		
#REF!	Grant Income (No Associated Expense)	\$ 138,582		
#REF!	Unrealized Gain on Investment (No Associated Expense)	\$ 150,046		
#REF!	Realized Gains (No Associated Expense)	\$ 13,009		
Total Other Revenue		\$ 724,711	\$ -	\$ 1,680,733

G. Balance Sheet

Name of Facility	License No.	Report for Year Ended	Page	of
LiveWell Alliance, Inc.	002-09-33	9/30/2018	31	37
Account			Amount	
Assets				
A. Current Assets				
1. Cash (<i>on hand and in banks</i>)			\$	1,634,824
2. Resident Accounts Receivable (Less Allowance for Bad Debts)			\$	1,137,445
3. Other Accounts Receivable (Excluding Owners or Related Parties)			\$	
4. Inventories			\$	
5. Prepaid Expenses			\$	41,470
a. Prepaid Expenses	5,980			
b. Prepaid Insurance	35,341			
c. Prepaid Legal Fees	149			
d. See Schedule				
6. Interest Receivable			\$	
7. Medicare Final Settlement Receivable			\$	
8. Other Current Assets (<i>itemize</i>)			\$	136,206
Employee Loans	7,928			
Due From Resilient Living	110,867			
Other A/R	17,411			
See Schedule				
A-9. Total Current Assets (Lines A1 thru 8)			\$	2,949,945
B. Fixed Assets				
1. Land			\$	1,645,529
2. Land Improvements	*Historical Cost	856,805	\$	42,463
	Accum. Depreciation	814,342		Net
3. Buildings	*Historical Cost	13,648,492	\$	2,473,106
	Accum. Depreciation	11,175,386		Net
4. Leasehold Improvements	*Historical Cost		\$	
	Accum. Depreciation			Net
5. Non-Movable Equipment	*Historical Cost		\$	
	Accum. Depreciation			Net
6. Movable Equipment	*Historical Cost	2,752,721	\$	283,779
	Accum. Depreciation	2,468,942		Net
7. Motor Vehicles	*Historical Cost	94,912	\$	
	Accum. Depreciation	94,912		Net
8. Minor Equipment-Not Depreciable			\$	
9. Other Fixed Assets (<i>itemize</i>)			\$	362,339
Farmington Ave Assets (Net)	154,759			
See Schedule	207,580			
B-10. Total Fixed Assets (Lines B1 thru 9)			\$	4,807,216

* 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	License No.	Report for Year Ended	Page	of
LiveWell Alliance, Inc.	002-09-33	9/30/2018	32	37
Account			Amount	
Total Brought Forward:			\$	7,757,161
C. Leasehold or like property recorded for Equity Purposes.				
1. Land			\$	
2. Land Improvements				
	*Historical Cost	_____		
	Accum. Depreciation	_____	Net	\$
3. Buildings				
	*Historical Cost	_____		
	Accum. Depreciation	_____	Net	\$
4. Non-Movable Equipment				
	*Historical Cost	_____		
	Accum. Depreciation	_____	Net	\$
5. Movable Equipment				
	*Historical Cost	_____		
	Accum. Depreciation	_____	Net	\$
6. Motor Vehicles				
	*Historical Cost	_____		
	Accum. Depreciation	_____	Net	\$
7. Minor Equipment-Not Depreciable			\$	
C-8 Total Leasehold or Like Properties (C1 thru 7)			\$	
D. Investment and Other Assets				
1. Deferred Deposits			\$	
2. Escrow Deposits			\$	
3. Organization Expense				
	*Historical Cost	_____		
	Accum. Depreciation	_____	Net	\$
4. Goodwill (Purchased Only)			\$	
5. Investments Related to Resident Care (<i>itemize</i>)			\$	

6. Loans to Owners or Related Parties (<i>itemize</i>)			\$	
Name and Address		Amount	Loan Date	
7. Other Assets (<i>itemize</i>)			\$	5,339,216
Deferred Income				(25,083)
Finance, Discount, Issue Exp (Net)				149,836
See Schedule				5,214,463
D-8. Total Investments and Other Assets (Lines D1 thru 7)			\$	5,339,216
D-9. Total All Assets (Lines A9 + B10 + C8 + D8)			\$	13,096,377

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

Schedule of Prepaid Expenses Page 31 Line A5

Page Ref	Line Ref	Description	
Total Prepaid Expenses			\$ -

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

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

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

Page Ref	Line Ref	Description	
31	B9	Capitalized Interest	\$ 1,397,365
31	B9	Capitalized Interest Accum. Amort.	\$ (1,205,262)
31	B9	Cr vs FS Difference in NBV	\$ 15,477
Total Other Other Fixed Assets (Itemize)			\$ 207,580

Schedule of Other Assets Page 32 Line D7

Page Ref	Line Ref	Description	
32	D7	Charitable Remainder Unitrust	\$ 628,846
32	D7	Investments	\$ 4,585,617
Total Other Assets			\$ 5,214,463

Schedule of Notes Payable (Itemize) Page 33 Line A2

Page Ref	Line Ref	Description	
Total Notes Payable			\$ -

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

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

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

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

Annual Report of Long-Term Care Facility

CSP-33 Rev. 6/95

G. Balance Sheet (cont'd)

Name of Facility		License No.	Report for Year Ended	Page	of
LiveWell Alliance, Inc.		002-09-33	9/30/2018	33	37
Account				Amount	
Liabilities					
A. Current Liabilities					
1. Trade Accounts Payable				\$	481,547
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>)				\$	582,342
5. Accrued Payroll (<i>Owners and/or Stockholders only</i>)				\$	
6. Accrued Payroll Taxes Payable				\$	
7. Medicare Final Settlement Payable				\$	
8. Medicare Current Financing Payable				\$	
9. Mortgage Payable (<i>Current Portion</i>)				\$	
10. Interest Payable (<i>Exclusive of Owner and/or Related Parties</i>)				\$	
11. Accrued Income Taxes*				\$	
12. Other Current Liabilities (<i>itemize</i>)				\$	1,139,320
Accrued AP		39,619	Deferred Revenue	666,597	
Accrued Professional Services		38,352	Swap Liability	(397,022)	
Due to Medicaid		228,929	Bonds Payable	515,473	
Resident Trust		47,372	See Schedule		
A-13. Total Current Liabilities (Lines A1 thru 12)				\$	2,203,209

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

(Carry Total forward to next page)

G. Balance Sheet (cont'd)

Name of Facility LiveWell Alliance, Inc.		License No. 002-09-33	Report for Year Ended 9/30/2018	Page 34	of 37
Account				Amount	
Total Brought Forward:				2,203,209	
Liabilities (cont'd)					
B. Long-Term Liabilities					
1. Loans Payable-Equipment (<i>itemize</i>)					
\$					
Name of Lender	Purpose	Amount	Date Due		
2. Mortgages Payable				\$ 10,644,924	
3. Loans from Owners or Related Parties (<i>itemize</i>)				\$	
Name and Address of Lender	Amount	Loan Date			
4. Other Long-Term Liabilities (<i>itemize</i>)				\$ 1	
Rounding				1	
See Schedule					
B-5. Total Long-Term Liabilities (Lines B1 thru 4)				\$ 10,644,925	
C. Total All Liabilities (Lines A-13 + B-5)				\$ 12,848,134	

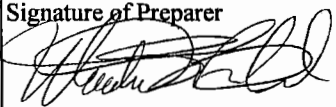
G. Balance Sheet (cont'd)
Reserves and Net Worth

Name of Facility	License No.	Report for Year Ended	Page	of
LiveWell Alliance, Inc.	002-09-33	9/30/2018	35	37
Account			Amount	
A. Reserves				
1. Reserve for value of leased land			\$	
2. Reserve for depreciation value of leased buildings and appurtenances to be amortized			\$	
3. Reserve for depreciation value of leased personal property (<i>Equity</i>)			\$	
4. Reserve for leasehold real properties on which fair rental value is based			\$	
5. Reserve for funds set aside as donor restricted			\$	
6. Total Reserves			\$	
B. Net Worth				
1. Owner's Capital			\$	
2. Capital Stock			\$	
3. Paid-in Surplus			\$	
4. Treasury Stock			\$	
5. Cumulated Earnings			\$	(366,154)
6. Gain or Loss for Period			\$	614,397
	10/1/2017	thru 9/30/2018		
7. Total Net Worth			\$	248,243
C. Total Reserves and Net Worth			\$	248,243
D. Total Liabilities, Reserves, and Net Worth			\$	13,096,377

H. Changes in Total Net Worth

Name of Facility LiveWell Alliance, Inc.	License No. 002-09-33	Report for Year Ended 9/30/2018	Page 36	of 37
Account			Amount	
A. Balance at End of Prior Period as shown on Report of 09/30/2017			\$	(366,154)
B. Total Revenue <i>(From Statement of Revenue Page 30)</i>			\$	17,803,004
C. Total Expenditures <i>(From Statement of Expenditures Page 27)</i>			\$	17,188,607
D. Net Income or Deficit			\$	614,397
E. Balance			\$	248,243
F. Additions				
1. Additional Capital Contributed <i>(itemize)</i>				
2. Other <i>(itemize)</i>				
F-3. Total Additions			\$	
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			\$	248,243

I. Preparer's/Reviewer's Certification

Name of Facility LiveWell Alliance, Inc.		License No. 002-09-33	Report for Year Ended 9/30/2018	Page 37	of 37
<i>Check appropriate category</i>					
<input checked="" type="checkbox"/> Chronic and Convalescent Nursing Home only (CCNH)		<input type="checkbox"/> Rest Home with Nursing Supervision only (RHNS)		<input checked="" type="checkbox"/> Other	
Preparer/Reviewer Certification					
<p>I have prepared and reviewed this report and am familiar with the applicable regulations governing its preparation. I have read the most recent Federal and State issued field audit reports for the Facility and have inquired of appropriate personnel as to the possible inclusion in this report of expenses which are not reimbursable under the applicable regulations. All non-reimbursable expenses of which I am aware (except those expenses known to be automatically removed in the State rate computation system) as a result of reading reports, inquiry or other services performed by me are properly reported as such in this report on Pages 28 and 29 (adjustments to statement of expenditures). Further, the data contained in this report is in agreement with the books and records, as provided to me, by the Facility.</p>					
Signature of Preparer 		Title PRINCIPAL		Date Signed 2/14/19	
Printed Name of Preparer Matthew S. Bivolack					
Address Address 555 Long Wharf Drive, New Haven, CT 06511				Phone Number 203-781-9600	
Annual Report Contact Adrienne Sanders				Phone Number 860-628-3017	
Annual Report Contact Email Address Asanders@livewell.org					

ACCOUNTANTS' CONSULTING REPORT

Management is responsible for the accompanying Annual Report of Long-Term Care Facility (the "Cost Report") for LiveWell Alliance, Inc. for the year ended 9/30/2018, included in the accompanying prescribed form. We have prepared the Cost Report in accordance with the American Institute of Certified Public Accountants' Statements on Standards for Consulting Services. The Cost Report was prepared in conformity with regulations prescribed by The State of CT Department of Social Services (DSS) from data provided to us by the management of LiveWell Alliance, Inc. We did not audit or review the Cost Report included in the accompanying prescribed form, nor were we required to perform any procedures to verify the accuracy or completeness of the information provided by management. Accordingly, we do not express an opinion, a conclusion, nor provide any form of assurance on the Cost Report included in the accompanying prescribed form.

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

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

MARCUM LLP

New Haven, CT
February 14, 2019

Client: **LiveWell**
Engagement: **Medicaid - LiveWell**
Period Ending: **9/30/2018**
Trial Balance: **A.01 - TB**

Account	Description	ADJ 9/30/2018	JE Ref #	RJE	FINAL 9/30/2018
100100	Cash - Operating	1,573,777.00			1,573,777.00
100200	Cash - Petty	4,592.00			4,592.00
100900	Cash - Resident Trust	56,455.00			56,455.00
110400	ARCOC A/R - Control	285,087.00			285,087.00
110500	A/R - Pending T19 Reserve	(268,160.00)			(268,160.00)
111000	A/R - Private	726,887.00			726,887.00
112000	A/R - Medicaid	480,092.00			480,092.00
113000	A/R - Medicare Part A	15,646.00			15,646.00
114000	A/R - Medicare Part B	12,272.00			12,272.00
115000	A/R - Co-Insurance Part A	4,411.00			4,411.00
116000	A/R - Co-Insurance Part B	30,222.00			30,222.00
118000	A/R - Insurance	83,924.00			83,924.00
119000	A/R - Assisted Living	57,388.00			57,388.00
119500	A/R - Adult Daycare	26,581.00			26,581.00
120000	A/R - Allowance For Bad Debt	(316,905.00)			(316,905.00)
131000	A/R - Employee Loans	7,400.07			7,400.07
133000	Due From Resilient Living, P.C.	110,867.00			110,867.00
135000	A/R - Education	600.00			600.00
139000	A/R - Other	16,811.00			16,811.00
139100	Due From Employees	528.00			528.00
151000	Prepaid - Expenses	5,980.00			5,980.00
152000	Prepaid - Insurance	35,341.00			35,341.00
153000	Prepaid - Legal Fees	149.00			149.00
160500	Land	1,645,529.00			1,645,529.00
160550	Land Improvements	856,805.00			856,805.00
161000	Building	9,561,496.00			9,561,496.00
161150	729 Farmington Avenue	221,371.00			221,371.00
161250	Building Improvements	2,608,991.00			2,608,991.00
161251	Building Improvements - ALSA	1,477,918.00			1,477,918.00
161500	Automobile	94,912.00			94,912.00
162000	Furniture Fixture & Equipment	2,277,254.00			2,277,254.00
162250	Furniture Fixture & Equipment - ALSA	22,777.00			22,777.00
162500	Computer Hardware	27,640.00			27,640.00
163000	Computer Software & Hardware	425,050.00			425,050.00
163500	Capitalized Interest	1,397,365.00			1,397,365.00
165000	Accum. Dep. - Building	(8,004,887.00)			(8,004,887.00)
165050	Accum. Dep. - Land Improvements	(814,342.00)			(814,342.00)
165150	Accum. Depreciation - 729 Farmington Ave.	(66,612.00)			(66,612.00)
165250	Accum. Sep. - Building Improvements	(2,080,399.00)			(2,080,399.00)
165251	Accum. Dep. - Building Improvements - ALSA	(1,074,537.00)			(1,074,537.00)
165500	Accum. Dep. - Automobile	(94,915.00)			(94,915.00)
166000	Accum. Dep. - FF&E	(2,139,522.00)			(2,139,522.00)
166250	Accum. Dep. - FF&E - ALSA	(7,427.00)			(7,427.00)
167000	Accum. Dep. - Computer Software & Hardware	(321,989.00)			(321,989.00)
168000	Accum. Amort. - Capitalized Interest	(1,205,262.00)			(1,205,262.00)
181600	Deferred Income-Bradley Barnes Memorial Trust	(25,083.00)			(25,083.00)
182000	Finance, Discount, Issue Exp	157,866.00			157,866.00
182500	Accum. Amort. - Finance, Discount, Issue Exp	(8,030.00)			(8,030.00)
183000	Investments	4,585,617.00			4,585,617.00
187000	Charitable Remainder Unitrust	628,846.00			628,846.00
200100	Accounts Payable	(481,547.00)			(481,547.00)
200200	Accrued Accounts Payable	(39,619.00)			(39,619.00)
202000	Accrued Wages	(220,297.00)			(220,297.00)
202450	Accrued FICA Tax Payable	(12,209.00)			(12,209.00)
202500	Accrued Vac. Sick & Holiday	(139,323.00)			(139,323.00)
202550	Accrued Pension	(210,513.00)			(210,513.00)
202600	Accrued Professional Fees	(38,352.00)			(38,352.00)
204000	Due To Medicaid	(228,929.00)			(228,929.00)

Account	Description	ADJ 9/30/2018	JE Ref #	RJE	FINAL 9/30/2018
215100	Resident Refunds	9,513.00			9,513.00
215300	Resident Trust	(56,885.00)			(56,885.00)
215400	SLBCREDITBAL ARCOB SLB Credit balances for FS	(285,087.00)			(285,087.00)
250001	ARCOB DEFERRED REVENUE	(381,510.00)			(381,510.00)
252000	Swap Liability	397,022.00			397,022.00
253000	Bonds Payable	(515,473.00)			(515,473.00)
253001	Mortgage Payable - Key Bank	(10,644,924.00)			(10,644,924.00)
303000	Net Assets - Unrestricted	7,152,988.00			7,152,988.00
303501	Net Assets - Temp Restricted	(628,846.00)			(628,846.00)
308000	Retained Earnings	(6,157,989.00)			(6,157,989.00)
400001	Non Operating Revenue Change In FV Of Charitable	89,129.00			89,129.00
400002	Loss On Defeasance Of Bonds	267,367.00			267,367.00
400003	Change In The Value Of Swap Liability	(355,993.00)			(355,993.00)
400100	Room And Board - Medicare A	(372,799.00)			(372,799.00)
400400	Physical Therapy - Medicare A	(56,690.00)			(56,690.00)
400450	Occupational Therapy - Medicare A	(41,865.00)			(41,865.00)
400500	Speech Therapy - Medicare A	(8,662.00)			(8,662.00)
400700	Medicare A - X-Ray	652.00			652.00
400750	Medicare A - Ambulance	1,892.00			1,892.00
400850	Medicare A - Lab	10,090.00			10,090.00
400900	Medicare A - Contractual Adjustment	154,489.00			154,489.00
410100	Room And Board - Private	(7,742,012.00)			(7,742,012.00)
410110	Private Cert - Room Differential	(2,178.00)			(2,178.00)
410250	Pharmacy - Private	(5,802.00)			(5,802.00)
410400	Physical Therapy - Private	(8,368.00)			(8,368.00)
410450	Occupational Therapy - Private	(1,295.00)			(1,295.00)
410500	Speech Therapy - Private	(3,024.00)			(3,024.00)
410900	Private - Contractual Adjustment	8,692.00			8,692.00
415400	Physical Therapy - Private Special Care	477.00			477.00
415450	Occupational Therapy - Private Special Care	389.00			389.00
415500	Speech Therapy - Private Special Care	85.00			85.00
430100	Room And Board - Medicaid	(15,498,100.00)		(874,071.00)	(16,372,171.00)
			RJE - 4	(874,071.00)	
430111	R&B C/A - Medicaid	9,434,254.00			9,434,254.00
430200	Medical Supplies - Medicaid	10.00			10.00
430250	Pharmacy - Medicaid	(5,532.00)			(5,532.00)
430400	Physical Therapy - Medicaid	23,177.00			23,177.00
430450	Occupational Therapy - Medicaid	(38,669.00)			(38,669.00)
430500	Speech Therapy - Medicaid	(467.00)			(467.00)
435400	Physical Therapy - Medicaid Special Care	612.00			612.00
435500	Speech Therapy - Medicaid Special Care	93.00			93.00
450100	Room And Board - Managed Care	(262,842.00)			(262,842.00)
450400	Physical Therapy - Managed Care	(3,972.00)			(3,972.00)
450450	Occupational Therapy - Managed Care	(4,972.00)			(4,972.00)
450500	Speech Therapy - Managed Care	(7,968.00)			(7,968.00)
450900	Managed Care - Contractual Adjustment	1,165.00			1,165.00
460400	Physical Therapy - Insurance	(5,237.00)			(5,237.00)
460450	Occupational Therapy - Insurance	(1,287.00)			(1,287.00)
460500	Speech Therapy - Insurance	(3,895.00)			(3,895.00)
470201	Community Services	(2,815.00)			(2,815.00)
470400	Adult Daycare Income	(261,747.00)			(261,747.00)
480900	V/A - Contractual Adjustment	1.00			1.00
500260	Vaccines - Medicare B	(468.00)			(468.00)
500400	Physical Therapy - Medicare B	(105,419.00)			(105,419.00)
500450	Occupational Therapy - Medicare B	(125,782.00)			(125,782.00)
500500	Speech Therapy - Medicare B	(51,314.00)			(51,314.00)
500900	Medicare B - Contractual Adjustment	12,883.00			12,883.00
505400	Physical Therapy - Managed Care B	(1,694.00)			(1,694.00)
595100	Room And Board - Assisted Living	(1,632,686.00)			(1,632,686.00)
595111	R&B C/A - Assisted Living	(20,186.00)			(20,186.00)
595900	Assisted Living - Contractual Adjustment	5,276.00			5,276.00
599010	Barber/Beauty	(7,474.00)			(7,474.00)

Account	Description	ADJ 9/30/2018	JE Ref #	RJE	FINAL 9/30/2018
599030	Rental Income	(533.00)			(533.00)
599035	Consulting Income	(31,356.00)			(31,356.00)
599060	Vending Income	(604.00)			(604.00)
599070	Charitable Donations	(52,554.00)			(52,554.00)
599080	Misc. Income	(8,885.30)			(8,885.30)
599081	Grant Income	(138,582.00)			(138,582.00)
599090	SBA-2% Sequester/Co-Ins/Managed Care	175,391.00		12,472.00	187,863.00
			RJE - 8	12,472.00	
599095	Discounts Earned	(2,186.00)			(2,186.00)
599100	Unrealized Gain/Loss On Investments	(150,046.00)			(150,046.00)
599101	Realized Gains/losses	(13,009.00)			(13,009.00)
599200	Interest & Dividend Income	(88,559.70)			(88,559.70)
599999	AR Transfer/Suspense	12,472.00		(12,472.00)	0.00
			RJE - 8	(12,472.00)	
610110	Wages - Regular - Humanities	230,378.00			230,378.00
610650	Supplies - Humanities	9,102.00			9,102.00
610660	Entertainment	32,074.00			32,074.00
610810	Dues & Subscriptions	1,169.00		(1,169.00)	0.00
			RJE - 2	(1,169.00)	
610820	Travel	3,416.00			3,416.00
610821	Seminars & Conferences	3,831.00			3,831.00
610850	Humanities - Retreats/Events	1,404.00			1,404.00
610900	Music & Memory	112.00			112.00
615100	Wages - Adult Day Center	257,462.00			257,462.00
615600	Supplies - Adult Day Center	2,918.00			2,918.00
615810	Dues & Subscriptions - Adult Day Center	4,056.00		(4,056.00)	0.00
			RJE - 2	(4,056.00)	
615820	Travel Expense - Adult Day Center	350.00			350.00
615900	Entertainment Expense - Adult Day Center	4,622.00			4,622.00
615901	Outtrips & Events	5,426.00			5,426.00
620110	Wages - Regular - Social Services	136,430.00		(77,539.00)	58,891.00
			RJE - 1	(77,539.00)	
620650	Supplies	1,396.00			1,396.00
620810	Dues & Subscriptions	6,226.00		(6,226.00)	0.00
			RJE - 2	(6,226.00)	
620820	Travel & Seminars	736.00			736.00
620830	Education	295.00			295.00
620840	Mileage Reimbursement	553.00			553.00
620900	Other	16.00			16.00
630050	Wages - Supervisors - Nursing	553,714.00			553,714.00
630100	Wages - R.N.	813,365.00			813,365.00
630110	Wages - L.P.N.	755,548.00			755,548.00
630120	Wages - Aides -Nursing	3,161,223.00		(65,323.00)	3,095,900.00
			RJE - 5	(65,323.00)	
630400	Uniform Expense	280.93			280.93
630810	Dues & Subscriptions	548.00		(548.00)	0.00
			RJE - 2	(548.00)	
630820	Travel & Seminars	1,570.00			1,570.00
630840	Mileage Reimbursement	81.00			81.00
640810	Dues & Subscriptions - ADC	750.00		(750.00)	0.00
			RJE - 2	(750.00)	
640821	Van Lease	58,556.00			58,556.00
640840	Mileage Reimbursement - ADC	175.00			175.00
640900	Entertainment Expense - ADC	49.00			49.00
650100	Wages - Community Services	192,254.00			192,254.00
650510	Advertisement	1,832.00			1,832.00
650600	Supplies	2,300.00			2,300.00
650610	Computer Software	1,796.00			1,796.00
650810	Dues & Subscriptions	1,977.00		(1,977.00)	0.00
			RJE - 2	(1,977.00)	
650820	Travel & Seminars	5,131.00			5,131.00
650821	Travel - Meals	900.00			900.00

Account	Description	ADJ 9/30/2018	JE Ref #	RJE	FINAL 9/30/2018
650822	Business Meals	1,596.00			1,596.00
650823	Travel - Transportation	2,057.00			2,057.00
650830	Education	5,800.00			5,800.00
650840	Mileage Reimbursement	1,341.00			1,341.00
650900	Travel - Lodging	6,668.00			6,668.00
650901	Grant Expenses	750.00			750.00
650902	Community Events	3,048.00			3,048.00
650903	Dementia Friends Southington Grant	650.00			650.00
660120	Wages - Aides - Asst. Living	458,559.00		65,323.00	523,882.00
			RJE - 5	65,323.00	
660600	Supplies - Asst. Living	1,191.00			1,191.00
660730	Repairs & Maintenance - Asst. Living	532.00			532.00
660810	Dues & Subscriptions	1,300.00		(1,300.00)	0.00
			RJE - 2	(1,300.00)	
660830	Education	3,000.00			3,000.00
660900	ALF - Retreats/Events	164.00			164.00
670100	Wages - DON	155,341.00			155,341.00
670600	Supplies (Non-Medical)	1,836.00			1,836.00
670601	Air Fluid Mattress-rental	3,504.00			3,504.00
670603	OXYGEN-FACILITY	2,214.00			2,214.00
670604	P.S. X-Ray-Rugs Med A	1,752.00			1,752.00
670810	Dues And Subscriptions - Nursing Admin	856.00		(856.00)	0.00
			RJE - 2	(856.00)	
670815	Licenses - Nursing Admin	1,630.00			1,630.00
670820	Travel & Seminar	225.00			225.00
670825	Medical Staff Fees	21,342.00			21,342.00
670826	Medical Director Fees	7,200.00			7,200.00
670901	Resident Supplies	(32.00)			(32.00)
680500	Telephone	532.00			532.00
680510	Oil	7,036.00			7,036.00
680520	Electricity	1,877.00			1,877.00
680530	Water & Sewer	451.00			451.00
680531	Property Taxes	16,752.00			16,752.00
680551	Cable	334.00			334.00
680660	Building Repair & Maintenance	4,738.00			4,738.00
680681	Internet	1,801.00			1,801.00
680690	Grounds Landscaping	16,899.00			16,899.00
680850	Depreciation Expense	52,115.00			52,115.00
680852	Professional Fees - 729 Farmington	14,686.00			14,686.00
680900	Supplies	1,912.00			1,912.00
690110	Wages - Regular - Dietary	634,620.00			634,620.00
690660	Chemicals	228.00			228.00
690670	Supplies (Non-Food)	56,972.00			56,972.00
690680	Retreat Meals	6,333.00			6,333.00
690690	Raw Food	560,587.00			560,587.00
690700	Equipment Rental	239.00			239.00
690730	Equipment Repair & Maintenance - Dietary	2,895.00			2,895.00
690811	Licenses & Fees - Dietary	165.00			165.00
690850	Purchased Services - Knife Sharpening	1,123.00			1,123.00
700670	Supplies	475.00			475.00
700690	Linen	15,664.00			15,664.00
700850	Purchased Services - Laundry	201,049.00			201,049.00
710110	Wages - Regular - Housekeeping	403,764.00			403,764.00
710501	Medical Waste Removal	1,703.00			1,703.00
710502	Exterminator Service	4,435.00			4,435.00
710660	Chemicals	132.00			132.00
710670	Supplies - Housekeeping	82,542.00			82,542.00
720110	Wages - Regular - Plant & Maint.	207,138.00			207,138.00
720500	Telephone	11,501.00			11,501.00
720510	Gas	31,653.00			31,653.00
720520	Electricity	191,916.00			191,916.00
720530	Water & Sewer	30,418.00			30,418.00

Account	Description	ADJ 9/30/2018	JE Ref #	RJE	FINAL 9/30/2018
720540	Trash Removal	22,683.00			22,683.00
720550	Service Contracts	54.00			54.00
720551	Cable TV	5,442.00			5,442.00
720660	Building Repair & Maintenance	24,633.00			24,633.00
720667	Vehicle Repair & Maintenance	1,741.00			1,741.00
720668	Vehicle Repair & Maintenance - Gas	821.00			821.00
720670	Supplies - Plant & Maint.	45,585.00			45,585.00
720671	Maintenance Inspections	2,550.00			2,550.00
720690	Grounds Maintenance	632.00			632.00
720700	Equipment Rental	148.00			148.00
720720	Small Equipment Purchase - Plant & Maint.	2,266.00			2,266.00
720730	Repair & Maintenance	8,069.00			8,069.00
720731	Computer Hardware - Maintenance	200.00			200.00
720810	Dues & Subscriptions	594.00		(594.00)	0.00
			RJE - 2	(594.00)	
720851	Purchased Services - Groundskeeping	40,254.00			40,254.00
720852	Purchased Services - Indoor Plants	6,720.00			6,720.00
720853	Purchased Services - Snow Plowing	35,855.00			35,855.00
720854	Purchased Services - Elevator Service	11,134.00			11,134.00
720855	Purchased Services - Fire Protection	7,572.00			7,572.00
720856	Purchased Services - Security	45,179.00			45,179.00
730100	Wages - Administrator	282,835.00		(174,440.00)	108,395.00
			RJE - 7	108,395.00	
			RJE - 7	(282,835.00)	
730110	Wages - Regular - G&A	800,258.00		360,374.00	1,160,632.00
			RJE - 1	77,539.00	
			RJE - 7	282,835.00	
730111	Wages - Assistant Administrator	108,395.00		(108,395.00)	0.00
			RJE - 7	(108,395.00)	
730200	Payroll Taxes	643,615.00			643,615.00
730250	Workers Compensation	367,122.00			367,122.00
730280	Unemployment	55,164.00			55,164.00
730301	Health Insurance	1,145,516.00			1,145,516.00
730302	Dental Insurance	71,241.00			71,241.00
730303	Life Insurance	48,772.00			48,772.00
730304	Vision Insurance	8,899.00			8,899.00
730305	Disability Insurance	4,092.00			4,092.00
730351	Ins - Flexible Spending	60,185.00			60,185.00
730352	Pension Expense	235,000.00			235,000.00
730353	Employee Physicals	19,227.00			19,227.00
730355	Flowers	3,221.00			3,221.00
730400	Uniform Expense - G&A	820.00			820.00
730430	Legal Fees	18,621.00			18,621.00
730440	Accounting & Auditing Fees	42,997.00			42,997.00
730450	Payroll Processing Fees	49,132.00			49,132.00
730460	Professional Fees	108,238.00		(27,597.00)	80,641.00
			RJE - 3	(27,597.00)	
730470	Human Resources - Fees	13,940.00			13,940.00
730510	Advertising	3,490.00			3,490.00
730511	Development - Advertising	17,817.00			17,817.00
730513	Help Wanted Advertising - A&G	19,214.00			19,214.00
730520	Software Maintenance	59,690.00			59,690.00
730521	Computer Consultant	89,558.00			89,558.00
730522	Software/Computer Supplies	9,172.00			9,172.00
730532	Insurance - Liability	92,066.00			92,066.00
730533	Insurance - Automobile	3,959.00			3,959.00
730540	Bad Debt Expense	184,913.00			184,913.00
730550	Depreciation	2,602.00			2,602.00
730551	Depreciation Exp. - Land Improvements	10,117.00			10,117.00
730552	Depreciation Exp. - Building	191,465.00			191,465.00
730553	Depreciation Exp. - Building Improvements	131,009.00			131,009.00
730554	Depreciation Exp. - Building Improvements - ALSA	57,114.00			57,114.00

Account	Description	ADJ 9/30/2018	JE Ref #	RJE	FINAL 9/30/2018
730555	Depreciation Exp. - Equipment	57,235.00			57,235.00
730556	Depreciation Exp. - Equipment - ALSA	3,579.00			3,579.00
730557	Depreciation Exp. - Computers	52,136.00			52,136.00
730558	Amort. Exp. - Capitalized Interest	46,579.00			46,579.00
730559	Amort. Exp. - Financing Fees	10,494.00			10,494.00
730580	Taxes - General	100,000.00			100,000.00
730670	Office Supplies	18,754.00			18,754.00
730671	Copy Machine Supplies	3,851.00			3,851.00
730673	Forms & Printing	10,847.00			10,847.00
730680	Telephone & Fax	4,932.00			4,932.00
730681	Telephone - Internet Services	4,081.00			4,081.00
730682	Cellular Phone - Business	10,182.00			10,182.00
730700	Equipment Rental	4,986.00			4,986.00
730701	Equipment Rental - Postage Machine	2,246.00			2,246.00
730703	Equipment Rental - Drinking Water	2,092.00			2,092.00
730704	Equipment Rental - Storage Space	8,161.00			8,161.00
730720	Small Equipment Purchase - G&A	350.00			350.00
730760	Wellness Committee	6,848.00			6,848.00
730810	Dues & Subscriptions - G&A	24,446.00		(24,446.00)	0.00
			RJE - 2	(24,446.00)	
730811	Books & Publications	1,920.00			1,920.00
730820	Seminars & Conferences	16,463.00			16,463.00
730821	Travel - Hotel & Lodging	9,873.00			9,873.00
730822	Travel - Meals	2,411.00			2,411.00
730823	Travel - Transportation	9,903.00			9,903.00
730824	Travel - Other	25.00			25.00
730830	Education - G&A	4,835.00			4,835.00
730831	Supplies - Training	5,464.00			5,464.00
730840	Mileage Reimbursement - G&A	1,922.00			1,922.00
730851	Purchased Services - Shredding	3,682.00			3,682.00
730852	Purchased Services - Dentist	13,032.00			13,032.00
730860	Postage	6,100.00			6,100.00
730870	Licenses	3,070.00			3,070.00
730880	Printing	11.00			11.00
730900	Donations Made	18,092.00			18,092.00
730901	Employee Parties	16,198.00			16,198.00
730902	Office Meals	2,117.00			2,117.00
730903	Business Gifts	216.00			216.00
730904	Employee Gifts	15,744.00			15,744.00
730905	Resident Items - Damaged/Lost	552.00			552.00
730906	Memorial Wall Plaques	32.00			32.00
730907	Meals - Business Expense	2,999.00			2,999.00
730910	Service Charges - Bank	32,026.00			32,026.00
730915	Interest - Bonds	312,573.00			312,573.00
800100	Wages - Physical Therapist	462.00			462.00
800670	Supplies - PT	663.00			663.00
800950	Purchased Services - PT	95,760.00			95,760.00
810100	Wages - Occupational Therapist	727.00		(727.00)	0.00
			RJE - 6	(727.00)	
810670	Supplies	102.00			102.00
810950	Purchased Services - OT	113,908.00			113,908.00
820950	Purchased Services - ST	45,826.00			45,826.00
850660	Drugs - Medicare	30,751.00			30,751.00
850661	Drugs - Medicaid	5,299.00			5,299.00
850690	Drugs - House Acct.	58,434.00			58,434.00
850691	Drugs - Assisted Living	1,510.00			1,510.00
860690	Non-Billable Medicare Distinct	387,196.00		727.00	387,923.00
			RJE - 6	727.00	
Marcum 101	Dues	0.00		26,025.00	26,025.00
			RJE - 2	26,025.00	
Marcum 102	Subscriptions	0.00		12,677.00	12,677.00
			RJE - 2	12,677.00	

Account	Description	ADJ	JE Ref #	RJE	FINAL
		9/30/2018			9/30/2018
Marcum 103	Education	0.00		661.00	661.00
			RJE - 2	661.00	
Marcum 104	Chamber Dues	0.00		488.00	488.00
			RJE - 2	488.00	
Marcum 105	Consultant - Administrative	0.00		567.00	567.00
			RJE - 2	567.00	
Marcum 106	Licenses	0.00		1,504.00	1,504.00
			RJE - 2	1,504.00	
Marcum 107	Therapy Management	0.00		26,388.00	26,388.00
			RJE - 3	26,388.00	
Marcum 108	Beauty Supplies	0.00		1,209.00	1,209.00
			RJE - 3	1,209.00	
Marcum 109	User Fee Expense	0.00		874,071.00	874,071.00
			RJE - 4	874,071.00	
Total		0.00		0.00	0.00

Client: **LiveWell**
 Engagement: **Medicaid - LiveWell**
 Period Ending: **9/30/2018**
 Trial Balance: **A.01 - TB**
 Workpaper: **A.02 - TB Combined Detail LS**

Account	Description	FINAL 9/30/2018
Group : [10-A]	Salaries and Wages	
Subgroup : [2.34]	Administrator - Accum Costs	
730100	Wages - Administrator	108,395.00
Subtotal [2.34]	Administrator - Accum Costs	108,395.00
Subgroup : [4.19]	Other Administrative Salaries - Accum Costs	
730110	Wages - Regular - G&A	1,160,632.00
Subtotal [4.19]	Other Administrative Salaries - Accum Costs	1,160,632.00
Subgroup : [5C.5]	Dietary Workers - Meals	
690110	Wages - Regular - Dietary	634,620.00
Subtotal [5C.5]	Dietary Workers - Meals	634,620.00
Subgroup : [6B.2]	Other Housekeeping Workers - Hskp Hours	
710110	Wages - Regular - Housekeeping	403,764.00
Subtotal [6B.2]	Other Housekeeping Workers - Hskp Hours	403,764.00
Subgroup : [7A..2]	Other Maintenance Workers - Maint Hours	
720110	Wages - Regular - Plant & Maint.	207,138.00
Subtotal [7A..2]	Other Maintenance Workers - Maint Hours	207,138.00
Subgroup : [12A.10]	Director of Nurses/Assistant Director - SNF Only	
670100	Wages - DON	155,341.00
Subtotal [12A.10]	Director of Nurses/Assistant Director - SNF Only	155,341.00
Subgroup : [12B1.10]	RNs - Direct Care - Direct	
630050	Wages - Supervisors - Nursing	553,714.00
630100	Wages - R.N.	813,365.00
Subtotal [12B1.10]	RNs - Direct Care - Direct	1,367,079.00
Subgroup : [12C1.10]	LPNs - Direct Care - Direct	
630110	Wages - L.P.N.	755,548.00
Subtotal [12C1.10]	LPNs - Direct Care - Direct	755,548.00
Subgroup : [12D.10]	Aides and Attendants - Direct	
630120	Wages - Aides -Nursing	3,095,900.00
Subtotal [12D.10]	Aides and Attendants - Direct	3,095,900.00

Subgroup : [12D.22]	Aides and Attendants - A/L	
660120	Wages - Aides - Asst. Living	523,882.00
Subtotal [12D.22]	Aides and Attendants - A/L	523,882.00
Subgroup : [12E]	Physical Therapists - SNF Only	
800100	Wages - Physical Therapist	462.00
Subtotal [12E]	Physical Therapists - SNF Only	462.00
Subgroup : [12H.10]	Recreation Workers - SNF Only	
610110	Wages - Regular - Humantities	230,378.00
Subtotal [12H.10]	Recreation Workers - SNF Only	230,378.00
Subgroup : [12M.33]	Social Workers/Case Management - SNF Only	
620110	Wages - Regular - Social Services	58,891.00
650100	Wages - Community Services	192,254.00
Subtotal [12M.33]	Social Workers/Case Management - SNF Only	251,145.00
Subgroup : [12O.34]	Other - Accum Costs	
615100	Wages - Adult Day Center	257,462.00
Subtotal [12O.34]	Other - Accum Costs	257,462.00
Total [10-A]	Salaries and Wages	9,151,746.00
Group : [13-B]	Professional Fees	
Subgroup : [2.22]	Dentist - SNF Only	
730852	Purchased Services - Dentist	13,032.00
Subtotal [2.22]	Dentist - SNF Only	13,032.00
Subgroup : [5A.07]	PT - Resident Care - SNF Only	
800950	Purchased Services - PT	95,760.00
Subtotal [5A.07]	PT - Resident Care - SNF Only	95,760.00
Subgroup : [8A.10]	Medical Director - SNF Only	
670826	Medical Director Fees	7,200.00
Subtotal [8A.10]	Medical Director - SNF Only	7,200.00
Subgroup : [8E]	Other - SNF Only	
670825	Medical Staff Fees	21,342.00
Subtotal [8E]	Other - SNF Only	21,342.00
Subgroup : [9A.08]	ST - Resident Care - SNF Only	
820950	Purchased Services - ST	45,826.00
Subtotal [9A.08]	ST - Resident Care - SNF Only	45,826.00
Subgroup : [10B.10]	OT - Resident Care - SNF Only	
810950	Purchased Services - OT	113,908.00

Subtotal [10B.10]	OT - Resident Care - SNF Only	113,908.00
Total [13-B]	Professional Fees	297,068.00
Group : [15]	Expenditures Other than Salaries	
Subgroup : [1A1.15]	Workmen's Compensation - Salary %	
730250	Workers Compensation	367,122.00
Subtotal [1A1.15]	Workmen's Compensation - Salary %	367,122.00
Subgroup : [1A2.15]	Disability Insurance - Salary %	
730305	Disability Insurance	4,092.00
Subtotal [1A2.15]	Disability Insurance - Salary %	4,092.00
Subgroup : [1A3.15]	Unemployment Insurance - SNF Only	
730280	Unemployment	55,164.00
Subtotal [1A3.15]	Unemployment Insurance - SNF Only	55,164.00
Subgroup : [1A4.15]	Social Security (FICA) - Salary %	
730200	Payroll Taxes	643,615.00
Subtotal [1A4.15]	Social Security (FICA) - Salary %	643,615.00
Subgroup : [1A5.15]	Health Insurance - Salary %	
730301	Health Insurance	1,145,516.00
730302	Dental Insurance	71,241.00
730304	Vision Insurance	8,899.00
730351	Ins - Flexible Spending	60,185.00
Subtotal [1A5.15]	Health Insurance - Salary %	1,285,841.00
Subgroup : [1A6.15]	Life Insurance - Salary %	
730303	Life Insurance	48,772.00
Subtotal [1A6.15]	Life Insurance - Salary %	48,772.00
Subgroup : [1A7.15]	Pensions - Salary %	
730352	Pension Expense	235,000.00
Subtotal [1A7.15]	Pensions - Salary %	235,000.00
Subgroup : [1A8.15]	Uniform Allowance - Salary %	
630400	Uniform Expense	280.93
730400	Uniform Expense - G&A	820.00
Subtotal [1A8.15]	Uniform Allowance - Salary %	1,100.93
Subgroup : [1A9.15]	Other - Salary %	
730353	Employee Physicals	19,227.00
730470	Human Resources - Fees	13,940.00
730760	Wellness Committee	6,848.00
Subtotal [1A9.15]	Other - Salary %	40,015.00

Subgroup : [1C.42]	Bad Debts - SNF Only	
730540	Bad Debt Expense	184,913.00
Subtotal [1C.42]	Bad Debts - SNF Only	<u>184,913.00</u>
Subgroup : [1D.42]	Accounting and Auditing - Accum Costs	
730440	Accounting & Auditing Fees	42,997.00
Subtotal [1D.42]	Accounting and Auditing - Accum Costs	<u>42,997.00</u>
Subgroup : [1E.42]	Legal - Accum Costs	
730430	Legal Fees	18,621.00
Subtotal [1E.42]	Legal - Accum Costs	<u>18,621.00</u>
Subgroup : [1G.10]	Office Supplies - SNF Only	
730670	Office Supplies	18,754.00
730673	Forms & Printing	10,847.00
Subtotal [1G.10]	Office Supplies - SNF Only	<u>29,601.00</u>
Subgroup : [1G.42]	Office Supplies - Accum Costs	
620650	Supplies	1,396.00
620900	Other	16.00
650610	Computer Software	1,796.00
680900	Supplies	1,912.00
700670	Supplies	475.00
730671	Copy Machine Supplies	3,851.00
730880	Printing	11.00
730906	Memorial Wall Plaques	32.00
810670	Supplies	102.00
Subtotal [1G.42]	Office Supplies - Accum Costs	<u>9,591.00</u>
Subgroup : [1H1.42]	Telephone and Telegraph - Accum Costs	
680500	Telephone	532.00
680681	Internet	1,801.00
720500	Telephone	11,501.00
730680	Telephone & Fax	4,932.00
730681	Telephone - Internet Services	4,081.00
Subtotal [1H1.42]	Telephone and Telegraph - Accum Costs	<u>22,847.00</u>
Subgroup : [1H2.30]	Cellular Phones and Beepers - Accum Costs	
730682	Cellular Phone - Business	10,182.00
Subtotal [1H2.30]	Cellular Phones and Beepers - Accum Costs	<u>10,182.00</u>
Subgroup : [1K3.03]	Resident Day User Fee - SNF Only	
Marcum 109	User Fee Expense	874,071.00
Subtotal [1K3.03]	Resident Day User Fee - SNF Only	<u>874,071.00</u>

Total [15]	Expenditures Other than Salaries	<u>3,873,544.93</u>
Group : [16]	Expenditures Other than Salaries (cont'd) - Admin. and General	
Subgroup : [1.10]	Resident Travel and Entertainment - Accum Costs	
610850	Humanities - Retreats/Events	1,404.00
615901	Outtrips & Events	5,426.00
650902	Community Events	3,048.00
660900	ALF - Retreats/Events	164.00
Subtotal [1.10]	Resident Travel and Entertainment - Accum Costs	<u>10,042.00</u>
Subgroup : [2]	Holiday Parties for Staff - Accum Costs	
730901	Employee Parties	16,198.00
730902	Office Meals	2,117.00
Subtotal [2]	Holiday Parties for Staff - Accum Costs	<u>18,315.00</u>
Subgroup : [3]	Gifts to Staff and Residents - Accum Costs	
730903	Business Gifts	216.00
730904	Employee Gifts	15,744.00
Subtotal [3]	Gifts to Staff and Residents - Accum Costs	<u>15,960.00</u>
Subgroup : [4.42]	Employee Travel - Accum Costs	
610820	Travel	3,416.00
620840	Mileage Reimbursement	553.00
630840	Mileage Reimbursement	81.00
650823	Travel - Transportation	2,057.00
650840	Mileage Reimbursement	1,341.00
650900	Travel - Lodging	6,668.00
730821	Travel - Hotel & Lodging	9,873.00
730823	Travel - Transportation	9,903.00
730840	Mileage Reimbursement - G&A	1,922.00
Subtotal [4.42]	Employee Travel - Accum Costs	<u>35,814.00</u>
Subgroup : [5.10]	Education Expense - SNF Only	
610821	Seminars & Conferences	3,831.00
620830	Education	295.00
630820	Travel & Seminars	1,570.00
650820	Travel & Seminars	5,131.00
650830	Education	5,800.00
660830	Education	3,000.00
670820	Travel & Seminar	225.00
730820	Seminars & Conferences	16,463.00
730830	Education - G&A	4,835.00
Subtotal [5.10]	Education Expense - SNF Only	<u>41,150.00</u>
Subgroup : [5.34]	Education Expense - Accum Costs	
620820	Travel & Seminars	736.00

Marcum 103	Education	661.00
Subtotal [5.34]	Education Expense - Accum Costs	<u>1,397.00</u>
Subgroup : [6.10]	Automobile Expense - SNF	
720668	Vehicle Repair & Maintenance - Gas	821.00
Subtotal [6.10]	Automobile Expense - SNF	<u>821.00</u>
Subgroup : [6.25]	Automobile Expense - Accum Costs	
640821	Van Lease	58,556.00
Subtotal [6.25]	Automobile Expense - Accum Costs	<u>58,556.00</u>
Subgroup : [7]	Other - Accum Costs	
650821	Travel - Meals	900.00
650822	Business Meals	1,596.00
730822	Travel - Meals	2,411.00
730824	Travel - Other	25.00
730907	Meals - Business Expense	2,999.00
Subtotal [7]	Other - Accum Costs	<u>7,931.00</u>
Subgroup : [M1.15]	Advertising Help Wanted - Accum Costs	
730513	Help Wanted Advertising - A&G	19,214.00
Subtotal [M1.15]	Advertising Help Wanted - Accum Costs	<u>19,214.00</u>
Subgroup : [M3.42]	Advertising Other - Accum Costs	
650510	Advertisement	1,832.00
730510	Advertising	3,490.00
730511	Development - Advertising	17,817.00
Subtotal [M3.42]	Advertising Other - Accum Costs	<u>23,139.00</u>
Subgroup : [M6.22]	Barber and Beauty Supplies - Accum Costs	
Marcum 108	Beauty Supplies	1,209.00
Subtotal [M6.22]	Barber and Beauty Supplies - Accum Costs	<u>1,209.00</u>
Subgroup : [M7.42]	Postage - Accum Costs	
730860	Postage	6,100.00
Subtotal [M7.42]	Postage - Accum Costs	<u>6,100.00</u>
Subgroup : [M8.34]	Dues and Membership Fees to Professional Associations - Accum Costs	
Marcum 101	Dues	26,025.00
Subtotal [M8.34]	Dues and Membership Fees to Professional Associations - Accum Costs	<u>26,025.00</u>
Subgroup : [M8A]	Dues to Chamber of Commerce	
Marcum 104	Chamber Dues	488.00
Subtotal [M8A]	Dues to Chamber of Commerce	<u>488.00</u>
Subgroup : [M9.42]	Subscriptions - Accum Costs	

730811	Books & Publications	1,920.00
Marcum 102	Subscriptions	12,677.00
Subtotal [M9.42]	Subscriptions - Accum Costs	14,597.00

Subgroup : [M11.42]	Services Provided by Contract - Accum Costs	
720731	Computer Hardware - Maintenance	200.00
730450	Payroll Processing Fees	49,132.00
730520	Software Maintenance	59,690.00
730521	Computer Consultant	89,558.00
730851	Purchased Services - Shredding	3,682.00
Subtotal [M11.42]	Services Provided by Contract - Accum Costs	202,262.00

Subgroup : [M13.10]	Other - SNF Only	
670815	Licenses - Nursing Admin	1,630.00
Subtotal [M13.10]	Other - SNF Only	1,630.00

Subgroup : [M13.34]	Other - Accum Costs	
615600	Supplies - Adult Day Center	2,918.00
615820	Travel Expense - Adult Day Center	350.00
615900	Entertainment Expense - Adult Day Center	4,622.00
640840	Mileage Reimbursement - ADC	175.00
640900	Entertainment Expense - ADC	49.00
650901	Grant Expenses	750.00
650903	Dementia Friends Southington Grant	650.00
680852	Professional Fees - 729 Farmington	14,686.00
690811	Licenses & Fees - Dietary	165.00
730355	Flowers	3,221.00
730460	Professional Fees	80,641.00
730522	Software/Computer Supplies	9,172.00
730700	Equipment Rental	4,986.00
730720	Small Equipment Purchase - G&A	350.00
730831	Supplies - Training	5,464.00
730870	Licenses	3,070.00
730900	Donations Made	18,092.00
730910	Service Charges - Bank	32,026.00
Marcum 105	Consultant - Administrative	567.00
Marcum 106	Licenses	1,504.00
Subtotal [M13.34]	Other - Accum Costs	183,458.00

Total [16]	Expenditures Other than Salaries (cont'd) - Admin. and General	668,108.00
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Group : [18]	Dietary Basis for Allocation of Costs	
Subgroup : [2A1.03]	Raw Food - Meals	
690680	Retreat Meals	6,333.00
690690	Raw Food	560,587.00
Subtotal [2A1.03]	Raw Food - Meals	566,920.00

Subgroup : [2A2.03]	Non-Food Supplies - Meals	
690670	Supplies (Non-Food)	56,972.00
Subtotal [2A2.03]	Non-Food Supplies - Meals	<u>56,972.00</u>
Subgroup : [2B.03]	Purchased Services - Meals	
690850	Purchased Services - Knife Sharpening	1,123.00
Subtotal [2B.03]	Purchased Services - Meals	<u>1,123.00</u>
Subgroup : [2D.03]	Other - Meals	
690660	Chemicals	228.00
690700	Equipment Rental	239.00
690730	Equipment Repair & Maintenance - Dietary	2,895.00
Subtotal [2D.03]	Other - Meals	<u>3,362.00</u>
Total [18]	Dietary Basis for Allocation of Costs	<u><u>628,377.00</u></u>
Group : [19]	Laundry-Basis for Allocation of Costs	
Subgroup : [3A1.05]	Beds Linens - LBS of Laundry	
700690	Linen	15,664.00
Subtotal [3A1.05]	Beds Linens - LBS of Laundry	<u>15,664.00</u>
Subgroup : [3B.05]	Purchased Services - LBS of Laundry	
700850	Purchased Services - Laundry	201,049.00
Subtotal [3B.05]	Purchased Services - LBS of Laundry	<u>201,049.00</u>
Total [19]	Laundry-Basis for Allocation of Costs	<u><u>216,713.00</u></u>
Group : [20]	Housekeeping and Resident Care Basis for Allocation of Costs	
Subgroup : [4A1.33]	In-House Care Supplies - Hours Worked	
710660	Chemicals	132.00
710670	Supplies - Housekeeping	82,542.00
Subtotal [4A1.33]	In-House Care Supplies - Hours Worked	<u>82,674.00</u>
Subgroup : [4B.33]	Purchased Services - Hours Worked	
710501	Medical Waste Removal	1,703.00
720540	Trash Removal	22,683.00
Subtotal [4B.33]	Purchased Services - Hours Worked	<u>24,386.00</u>
Subgroup : [5A.03]	Purchased From - SNF	
850660	Drugs - Medicare	30,751.00
850661	Drugs - Medicaid	5,299.00
Subtotal [5A.03]	Purchased From - SNF	<u>36,050.00</u>
Subgroup : [5A2.22]	Purchased from - Non Reimb	

850691	Drugs - Assisted Living	1,510.00
Subtotal [5A2.22]	Purchased from - Non Reimb	<u>1,510.00</u>
Subgroup : [5B.10]	Medicine Cabinet Drugs - SNF Only	
850690	Drugs - House Acct.	58,434.00
Subtotal [5B.10]	Medicine Cabinet Drugs - SNF Only	<u>58,434.00</u>
Subgroup : [5C.10]	Medical and Therapeutic Supplies - SNF Only	
860690	Non-Billable Medicare Distinct	387,923.00
Subtotal [5C.10]	Medical and Therapeutic Supplies - SNF Only	<u>387,923.00</u>
Subgroup : [5E2.10]	Oxygen - Other - SNF	
670603	OXYGEN-FACILITY	2,214.00
Subtotal [5E2.10]	Oxygen - Other - SNF	<u>2,214.00</u>
Subgroup : [5F.22]	X-Rays and related radiological - SNF Only	
670604	P.S. X-Ray-Rugs Med A	1,752.00
Subtotal [5F.22]	X-Rays and related radiological - SNF Only	<u>1,752.00</u>
Subgroup : [5I.10]	Recreation - SNF Only	
610650	Supplies - Humantities	9,102.00
610660	Entertainment	32,074.00
610900	Music & Memory	112.00
680551	Cable	334.00
720551	Cable TV	5,442.00
Subtotal [5I.10]	Recreation - SNF Only	<u>47,064.00</u>
Subgroup : [5J.03]	Other - SNF	
650600	Supplies	2,300.00
670600	Supplies (Non-Medical)	1,836.00
670601	Air Fluid Mattress-rental	3,504.00
800670	Supplies - PT	663.00
Marcum 107	Therapy Management	26,388.00
Subtotal [5J.03]	Other - SNF	<u>34,691.00</u>
Subgroup : [5J.22]	Other - A/L	
660600	Supplies - Asst. Living	1,191.00
Subtotal [5J.22]	Other - A/L	<u>1,191.00</u>
Subgroup : [5J.33]	Other - Accum Costs	
670901	Resident Supplies	(32.00)
730905	Resident Items - Damaged/Lost	552.00
Subtotal [5J.33]	Other - Accum Costs	<u>520.00</u>
Total [20]	Housekeeping and Resident Care Basis for Allocation of Costs	<u><u>678,409.00</u></u>

Group : [22]	Maintenance and Property	
Subgroup : [6A.02]	Repairs and Maintenance - Sqft	
680660	Building Repair & Maintenance	4,738.00
720660	Building Repair & Maintenance	24,633.00
Subtotal [6A.02]	Repairs and Maintenance - Sqft	<u>29,371.00</u>
Subgroup : [6A.10]	Repairs and Maintenance - SNF Only	
720667	Vehicle Repair & Maintenance	1,741.00
720730	Repair & Maintenance	8,069.00
Subtotal [6A.10]	Repairs and Maintenance - SNF Only	<u>9,810.00</u>
Subgroup : [6A.22]	Repairs and Maintenance - A/L	
660730	Repairs & Maintenance - Asst. Living	532.00
Subtotal [6A.22]	Repairs and Maintenance - A/L	<u>532.00</u>
Subgroup : [6B.33]	Heat - Sqft	
680510	Oil	7,036.00
720510	Gas	31,653.00
Subtotal [6B.33]	Heat - Sqft	<u>38,689.00</u>
Subgroup : [6C.33]	Light & Power - Sqft	
680520	Electricity	1,877.00
720520	Electricity	191,916.00
Subtotal [6C.33]	Light & Power - Sqft	<u>193,793.00</u>
Subgroup : [6D.33]	Water - Sqft	
680530	Water & Sewer	451.00
720530	Water & Sewer	30,418.00
Subtotal [6D.33]	Water - Sqft	<u>30,869.00</u>
Subgroup : [6E]	Equipment Lease - Sqft	
730701	Equipment Rental - Postage Machine	2,246.00
730703	Equipment Rental - Drinking Water	2,092.00
Subtotal [6E]	Equipment Lease - Sqft	<u>4,338.00</u>
Subgroup : [6F.02]	Other - Sqft	
680690	Grounds Landscaping	16,899.00
680850	Depreciation Expense	52,115.00
710502	Exterminator Service	4,435.00
720550	Service Contracts	54.00
720670	Supplies - Plant & Maint.	45,585.00
720671	Maintenance Inspections	2,550.00
720690	Grounds Maintenance	632.00
720700	Equipment Rental	148.00
720720	Small Equipment Purchase - Plant & Maint.	2,266.00
720851	Purchased Services - Groundskeeping	40,254.00

720852	Purchased Services - Indoor Plants	6,720.00
720853	Purchased Services - Snow Plowing	35,855.00
720854	Purchased Services - Elevator Service	11,134.00
720855	Purchased Services - Fire Protection	7,572.00
720856	Purchased Services - Security	45,179.00
730704	Equipment Rental - Storage Space	8,161.00
Subtotal [6F.02]	Other - Sqft	<u>279,559.00</u>
Subgroup : [7A.33]	Land Improvements - Sqft	
730551	Depreciation Exp. - Land Improvements	10,117.00
Subtotal [7A.33]	Land Improvements - Sqft	<u>10,117.00</u>
Subgroup : [7B.10]	Building & Building Improvements - SNF Only	
730552	Depreciation Exp. - Building	191,465.00
730553	Depreciation Exp. - Building Improvements	131,009.00
Subtotal [7B.10]	Building & Building Improvements - SNF Only	<u>322,474.00</u>
Subgroup : [7B.22]	Building_Building Improvements - A/L	
730554	Depreciation Exp. - Building Improvements - ALSA	57,114.00
Subtotal [7B.22]	Building_Building Improvements - A/L	<u>57,114.00</u>
Subgroup : [7D.10]	Movable Equipment - SNF	
730550	Depreciation	2,602.00
730555	Depreciation Exp. - Equipment	57,235.00
730557	Depreciation Exp. - Computers	52,136.00
Subtotal [7D.10]	Movable Equipment - SNF	<u>111,973.00</u>
Subgroup : [7D.22]	Movable Equipment - Non Reimb	
730556	Depreciation Exp. - Equipment - ALSA	3,579.00
Subtotal [7D.22]	Movable Equipment - Non Reimb	<u>3,579.00</u>
Subgroup : [8B.33]	Mortgage Expense - Sqft	
730558	Amort. Exp. - Capitalized Interest	46,579.00
730559	Amort. Exp. - Financing Fees	10,494.00
Subtotal [8B.33]	Mortgage Expense - Sqft	<u>57,073.00</u>
Subgroup : [10B]	Real estate taxes paid by lessor - Sqft	
730580	Taxes - General	100,000.00
Subtotal [10B]	Real estate taxes paid by lessor - Sqft	<u>100,000.00</u>
Subgroup : [10C]	Personal property taxes - Sqft	
680531	Property Taxes	16,752.00
Subtotal [10C]	Personal property taxes - Sqft	<u>16,752.00</u>
Total [22]	Maintenance and Property	<u><u>1,266,043.00</u></u>

Group : [26]	Interest	
Subgroup : [12A1]	First Mortgage - SNF	
730915	Interest - Bonds	312,573.00
Subtotal [12A1]	First Mortgage - SNF	<u>312,573.00</u>
Total [26]	Interest	<u><u>312,573.00</u></u>
Group : [27]	Interest and Insurance	
Subgroup : [14A.33]	Insurance on Property - Sqft	
730532	Insurance - Liability	92,066.00
Subtotal [14A.33]	Insurance on Property - Sqft	<u>92,066.00</u>
Subgroup : [14B.33]	Insurance of Automobiles - Sqft	
730533	Insurance - Automobile	3,959.00
Subtotal [14B.33]	Insurance of Automobiles - Sqft	<u>3,959.00</u>
Total [27]	Interest and Insurance	<u><u>96,025.00</u></u>
Group : [30]	Statement of Revenue	
Subgroup : [I1A.10]	Medicaid R&B SNF Only	
430100	Room And Board - Medicaid	(16,372,171.00)
430111	R&B C/A - Medicaid	9,434,254.00
Subtotal [I1A.10]	Medicaid R&B SNF Only	<u>(6,937,917.00)</u>
Subgroup : [I3A.10]	Medicare R&B - SNF Only	
400100	Room And Board - Medicare A	(372,799.00)
400900	Medicare A - Contractual Adjustment	154,489.00
Subtotal [I3A.10]	Medicare R&B - SNF Only	<u>(218,310.00)</u>
Subgroup : [I4A.10]	Private Pay R&B - SNF Only	
410100	Room And Board - Private	(7,742,012.00)
410110	Private Cert - Room Differential	(2,178.00)
410900	Private - Contractual Adjustment	8,692.00
450100	Room And Board - Managed Care	(262,842.00)
450900	Managed Care - Contractual Adjustment	1,165.00
480900	V/A - Contractual Adjustment	1.00
Subtotal [I4A.10]	Private Pay R&B - SNF Only	<u>(7,997,174.00)</u>
Subgroup : [II1A.10]	Prescription Drugs Medicare - SNF Only	
500260	Vaccines - Medicare B	(468.00)
Subtotal [II1A.10]	Prescription Drugs Medicare - SNF Only	<u>(468.00)</u>
Subgroup : [II1C.10]	Prescription Drugs Non-Medicare - SNF Only	
410250	Pharmacy - Private	(5,802.00)
430250	Pharmacy - Medicaid	(5,532.00)

Subtotal [II1C.10]	Prescription Drugs Non-Medicare - SNF Only	<u>(11,334.00)</u>
Subgroup : [II2C.10]	Medical Supplies Non Medicare - SNF Only	
430200	Medical Supplies - Medicaid	10.00
Subtotal [II2C.10]	Medical Supplies Non Medicare - SNF Only	<u>10.00</u>
Subgroup : [II3A.10]	PT Medicare - SNF Only	
400400	Physical Therapy - Medicare A	(56,690.00)
500400	Physical Therapy - Medicare B	(105,419.00)
505400	Physical Therapy - Managed Care B	(1,694.00)
Subtotal [II3A.10]	PT Medicare - SNF Only	<u>(163,803.00)</u>
Subgroup : [II3C.10]	PT Non Medicare - SNF Only	
410400	Physical Therapy - Private	(8,368.00)
415400	Physical Therapy - Private Special Care	477.00
430400	Physical Therapy - Medicaid	23,177.00
435400	Physical Therapy - Medicaid Special Care	612.00
450400	Physical Therapy - Managed Care	(3,972.00)
460400	Physical Therapy - Insurance	(5,237.00)
Subtotal [II3C.10]	PT Non Medicare - SNF Only	<u>6,689.00</u>
Subgroup : [II4A.10]	ST Medicare - SNF Only	
400500	Speech Therapy - Medicare A	(8,662.00)
500500	Speech Therapy - Medicare B	(51,314.00)
Subtotal [II4A.10]	ST Medicare - SNF Only	<u>(59,976.00)</u>
Subgroup : [II4C.10]	ST Other - SNF Only	
410500	Speech Therapy - Private	(3,024.00)
415500	Speech Therapy - Private Special Care	85.00
430500	Speech Therapy - Medicaid	(467.00)
435500	Speech Therapy - Medicaid Special Care	93.00
450500	Speech Therapy - Managed Care	(7,968.00)
460500	Speech Therapy - Insurance	(3,895.00)
Subtotal [II4C.10]	ST Other - SNF Only	<u>(15,176.00)</u>
Subgroup : [II5A.10]	OT Medicare - SNF Only	
400450	Occupational Therapy - Medicare A	(41,865.00)
500450	Occupational Therapy - Medicare B	(125,782.00)
Subtotal [II5A.10]	OT Medicare - SNF Only	<u>(167,647.00)</u>
Subgroup : [II5C.10]	OT Non Medicare - SNF Only	
410450	Occupational Therapy - Private	(1,295.00)
415450	Occupational Therapy - Private Special Care	389.00
430450	Occupational Therapy - Medicaid	(38,669.00)
450450	Occupational Therapy - Managed Care	(4,972.00)
460450	Occupational Therapy - Insurance	(1,287.00)

Subtotal [II5C.10]	OT Non Medicare - SNF Only	<u>(45,834.00)</u>
Subgroup : [II6A.10]	Other Medicare - SNF Only	
400700	Medicare A - X-Ray	652.00
400750	Medicare A - Ambulance	1,892.00
400850	Medicare A - Lab	10,090.00
500900	Medicare B - Contractual Adjustment	12,883.00
599090	SBA-2% Sequester/Co-Ins/Managed Care	187,863.00
Subtotal [II6A.10]	Other Medicare - SNF Only	<u>213,380.00</u>
Subgroup : [IV8.42]	Other - Accum Costs	
470201	Community Services	(2,815.00)
470400	Adult Daycare Income	(261,747.00)
599010	Barber/Beauty	(7,474.00)
599030	Rental Income	(533.00)
599035	Consulting Income	(31,356.00)
599060	Vending Income	(604.00)
599070	Charitable Donations	(52,554.00)
599080	Misc. Income	(8,885.30)
599095	Discounts Earned	(2,186.00)
599200	Interest & Dividend Income	(88,559.70)
Subtotal [IV8.42]	Other - Accum Costs	<u>(456,714.00)</u>
Subgroup : [IV8.22]	Other - A/L	
595100	Room And Board - Assisted Living	(1,632,686.00)
595111	R&B C/A - Assisted Living	(20,186.00)
595900	Assisted Living - Contractual Adjustment	5,276.00
Subtotal [IV8.22]	Other - A/L	<u>(1,647,596.00)</u>
Subgroup : [IV8.10]	Other - SNF Only	
400001	Non Operating Revenue Change In FV Of Charitable	89,129.00
400002	Loss On Defeasance Of Bonds	267,367.00
400003	Change In The Value Of Swap Liability	(355,993.00)
599081	Grant Income	(138,582.00)
599100	Unrealized Gain/Loss On Investments	(150,046.00)
599101	Realized Gains/losses	(13,009.00)
Subtotal [IV8.10]	Other - SNF Only	<u>(301,134.00)</u>
Total [30]	Statement of Revenue	<u>(17,803,004.00)</u>
Group : [31]	Assets	
Subgroup : [31.01]	Cash	
100100	Cash - Operating	1,573,777.00
100200	Cash - Petty	4,592.00
100900	Cash - Resident Trust	56,455.00
Subtotal [31.01]	Cash	<u>1,634,824.00</u>

Subgroup : [31.02]	Resident Account Receivable	
110400	ARCOC A/R - Control	285,087.00
110500	A/R - Pending T19 Reserve	(268,160.00)
111000	A/R - Private	726,887.00
112000	A/R - Medicaid	480,092.00
113000	A/R - Medicare Part A	15,646.00
114000	A/R - Medicare Part B	12,272.00
115000	A/R - Co-Insurance Part A	4,411.00
116000	A/R - Co-Insurance Part B	30,222.00
118000	A/R - Insurance	83,924.00
119000	A/R - Assisted Living	57,388.00
119500	A/R - Adult Daycare	26,581.00
120000	A/R - Allowance For Bad Debt	(316,905.00)
Subtotal [31.02]	Resident Account Receivable	<u>1,137,445.00</u>
Subgroup : [31.04]	Prepays	
151000	Prepaid - Expenses	5,980.00
152000	Prepaid - Insurance	35,341.00
153000	Prepaid - Legal Fees	149.00
Subtotal [31.04]	Prepays	<u>41,470.00</u>
Subgroup : [31.05]	Other Current Assets	
131000	A/R - Employee Loans	7,400.07
133000	Due From Resilient Living, P.C.	110,867.00
135000	A/R - Education	600.00
139000	A/R - Other	16,811.00
139100	Due From Employees	528.00
Subtotal [31.05]	Other Current Assets	<u>136,206.07</u>
Subgroup : [31.06]	Fixed Assets	
160500	Land	1,645,529.00
160550	Land Improvements	856,805.00
161000	Building	9,561,496.00
161150	729 Farmington Avenue	221,371.00
161250	Building Improvements	2,608,991.00
161251	Building Improvements - ALSA	1,477,918.00
161500	Automobile	94,912.00
162000	Furniture Fixture & Equipment	2,277,254.00
162250	Furniture Fixture & Equipment - ALSA	22,777.00
162500	Computer Hardware	27,640.00
163000	Computer Software & Hardware	425,050.00
163500	Capitalized Interest	1,397,365.00
165000	Accum. Dep. - Building	(8,004,887.00)
165050	Accum. Dep. - Land Improvements	(814,342.00)
165150	Accum. Depreciation - 729 Farmington Ave.	(66,612.00)

165250	Accum. Sep. - Building Improvements	(2,080,399.00)
165251	Accum. Dep. - Building Improvements - ALSA	(1,074,537.00)
165500	Accum. Dep. - Automobile	(94,915.00)
166000	Accum. Dep. - FF&E	(2,139,522.00)
166250	Accum. Dep. - FF&E - ALSA	(7,427.00)
167000	Accum. Dep. - Computer Software & Hardware	(321,989.00)
168000	Accum. Amort. - Capitalized Interest	(1,205,262.00)
Subtotal [31.06]	Fixed Assets	<u>4,807,216.00</u>
Subgroup : [31.08]	Other Assets	
181600	Deferred Income-Bradley Barnes Memorial Trust	(25,083.00)
182000	Finance, Discount, Issue Exp	157,866.00
182500	Accum. Amort. - Finance, Discount, Issue Exp	(8,030.00)
183000	Investments	4,585,617.00
187000	Charitable Remainder Unitrust	628,846.00
Subtotal [31.08]	Other Assets	<u>5,339,216.00</u>
Total [31]	Assets	<u><u>13,096,377.07</u></u>
Group : [32]	Liabilities and Equity	
Subgroup : [32.01]	Accounts Payable	
200100	Accounts Payable	(481,547.00)
Subtotal [32.01]	Accounts Payable	<u>(481,547.00)</u>
Subgroup : [32.02]	Accrued Payroll	
202000	Accrued Wages	(220,297.00)
202450	Accrued FICA Tax Payable	(12,209.00)
202500	Accrued Vac. Sick & Holiday	(139,323.00)
202550	Accrued Pension	(210,513.00)
Subtotal [32.02]	Accrued Payroll	<u>(582,342.00)</u>
Subgroup : [32.05]	Accrued Expenses	
200200	Accrued Accounts Payable	(39,619.00)
202600	Accrued Professional Fees	(38,352.00)
204000	Due To Medicaid	(228,929.00)
215100	Resident Refunds	9,513.00
215300	Resident Trust	(56,885.00)
215400	SLBCREDITBAL ARCOG SLB Credit balances for FS	(285,087.00)
250001	ARCOG DEFERRED REVENUE	(381,510.00)
252000	Swap Liability	397,022.00
253000	Bonds Payable	(515,473.00)
Subtotal [32.05]	Accrued Expenses	<u>(1,139,320.00)</u>
Subgroup : [32.06]	Other Long Term Liabilities	
253001	Mortgage Payable - Key Bank	(10,644,924.00)
Subtotal [32.06]	Other Long Term Liabilities	<u>(10,644,924.00)</u>

Subgroup : [32.07]	Net Worth	
303000	Net Assets - Unrestricted	7,152,988.00
303501	Net Assets - Temp Restricted	(628,846.00)
308000	Retained Earnings	<u>(6,157,989.00)</u>
Subtotal [32.07]	Net Worth	<u>366,153.00</u>
Total [32]	Liabilities and Equity	<u><u>(12,481,980.00)</u></u>

Client: **LiveWell**
 Engagement: **Medicaid - LiveWell**
 Period Ending: **9/30/2018**
 Trial Balance: **A.01 - TB**
 Workpaper: **A.06 - TB Balance Sheet**

Account	Description	FINAL 9/30/2018
Group : [31]	Assets	
Subgroup : [31.01]	Cash	
100100	Cash - Operating	1,573,777.00
100200	Cash - Petty	4,592.00
100900	Cash - Resident Trust	56,455.00
Subtotal [31.01]	Cash	1,634,824.00
Subgroup : [31.02]	Resident Account Receivable	
110400	ARCOC A/R - Control	285,087.00
110500	A/R - Pending T19 Reserve	(268,160.00)
111000	A/R - Private	726,887.00
112000	A/R - Medicaid	480,092.00
113000	A/R - Medicare Part A	15,646.00
114000	A/R - Medicare Part B	12,272.00
115000	A/R - Co-Insurance Part A	4,411.00
116000	A/R - Co-Insurance Part B	30,222.00
118000	A/R - Insurance	83,924.00
119000	A/R - Assisted Living	57,388.00
119500	A/R - Adult Daycare	26,581.00
120000	A/R - Allowance For Bad Debt	(316,905.00)
Subtotal [31.02]	Resident Account Receivable	1,137,445.00
Subgroup : [31.04]	Prepays	
151000	Prepaid - Expenses	5,980.00
152000	Prepaid - Insurance	35,341.00
153000	Prepaid - Legal Fees	149.00
Subtotal [31.04]	Prepays	41,470.00
Subgroup : [31.05]	Other Current Assets	
131000	A/R - Employee Loans	7,400.07
133000	Due From Resilient Living, P.C.	110,867.00
135000	A/R - Education	600.00
139000	A/R - Other	16,811.00
139100	Due From Employees	528.00
Subtotal [31.05]	Other Current Assets	136,206.07

Subgroup : [31.06]	Fixed Assets	
160500	Land	1,645,529.00
160550	Land Improvements	856,805.00
161000	Building	9,561,496.00
161150	729 Farmington Avenue	221,371.00
161250	Building Improvements	2,608,991.00
161251	Building Improvements - ALSA	1,477,918.00
161500	Automobile	94,912.00
162000	Furniture Fixture & Equipment	2,277,254.00
162250	Furniture Fixture & Equipment - ALSA	22,777.00
162500	Computer Hardware	27,640.00
163000	Computer Software & Hardware	425,050.00
163500	Capitalized Interest	1,397,365.00
165000	Accum. Dep. - Building	(8,004,887.00)
165050	Accum. Dep. - Land Improvements	(814,342.00)
165150	Accum. Depreciation - 729 Farmington Ave.	(66,612.00)
165250	Accum. Sep. - Building Improvements	(2,080,399.00)
165251	Accum. Dep. - Building Improvements - ALSA	(1,074,537.00)
165500	Accum. Dep. - Automobile	(94,915.00)
166000	Accum. Dep. - FF&E	(2,139,522.00)
166250	Accum. Dep. - FF&E - ALSA	(7,427.00)
167000	Accum. Dep. - Computer Software & Hardware	(321,989.00)
168000	Accum. Amort. - Capitalized Interest	(1,205,262.00)
Subtotal [31.06]	Fixed Assets	<u>4,807,216.00</u>
Subgroup : [31.08]	Other Assets	
181600	Deferred Income-Bradley Barnes Memorial Trust	(25,083.00)
182000	Finance, Discount, Issue Exp	157,866.00
182500	Accum. Amort. - Finance, Discount, Issue Exp	(8,030.00)
183000	Investments	4,585,617.00
187000	Charitable Remainder Unitrust	628,846.00
Subtotal [31.08]	Other Assets	<u>5,339,216.00</u>
Total [31]	Assets	<u><u>13,096,377.07</u></u>
Group : [32]	Liabilities and Equity	
Subgroup : [32.01]	Accounts Payable	
200100	Accounts Payable	(481,547.00)
Subtotal [32.01]	Accounts Payable	<u>(481,547.00)</u>
Subgroup : [32.02]	Accrued Payroll	
202000	Accrued Wages	(220,297.00)
202450	Accrued FICA Tax Payable	(12,209.00)
202500	Accrued Vac. Sick & Holiday	(139,323.00)

202550	Accrued Pension	(210,513.00)
Subtotal [32.02]	Accrued Payroll	(582,342.00)
Subgroup : [32.05]	Accrued Expenses	
200200	Accrued Accounts Payable	(39,619.00)
202600	Accrued Professional Fees	(38,352.00)
204000	Due To Medicaid	(228,929.00)
215100	Resident Refunds	9,513.00
215300	Resident Trust	(56,885.00)
215400	SLBCREDITBAL ARCOG SLB Credit balances for FS	(285,087.00)
250001	ARCOG DEFERRED REVENUE	(381,510.00)
252000	Swap Liability	397,022.00
253000	Bonds Payable	(515,473.00)
Subtotal [32.05]	Accrued Expenses	(1,139,320.00)
Subgroup : [32.06]	Other Long Term Liabilities	
253001	Mortgage Payable - Key Bank	(10,644,924.00)
Subtotal [32.06]	Other Long Term Liabilities	(10,644,924.00)
Subgroup : [32.07]	Net Worth	
303000	Net Assets - Unrestricted	7,152,988.00
303501	Net Assets - Temp Restricted	(628,846.00)
308000	Retained Earnings	(6,157,989.00)
Subtotal [32.07]	Net Worth	366,153.00
Total [32]	Liabilities and Equity	(12,481,980.00)

Client: **LiveWell**
 Engagement: **Medicaid - LiveWell**
 Period Ending: **9/30/2018**
 Trial Balance: **A.01 - TB**
 Workpaper: **H.01 - Combined Journal Entries Report**

Account	Description	W/P Ref	Debit	Credit
Reclassifying Journal Entries				
Reclassifying Journal Entries JE # 1				
Reclass Admin wages to correct line				
		I.01		
730110	Wages - Regular - G&A		77,539.00	
620110	Wages - Regular - Social Services			77,539.00
Total			77,539.00	77,539.00
Reclassifying Journal Entries JE # 2				
Reclass dues & subscriptions expenses to correct lines of the cost report				
		D.07		
Marcum 101	Dues		26,025.00	
Marcum 102	Subscriptions		12,677.00	
Marcum 103	Education		661.00	
Marcum 104	Chamber Dues		488.00	
Marcum 105	Consultant - Administrative		567.00	
Marcum 106	Licenses		1,504.00	
610810	Dues & Subscriptions			1,169.00
615810	Dues & Subscriptions - Adult Day Center			4,056.00
620810	Dues & Subscriptions			6,226.00
630810	Dues & Subscriptions			548.00
640810	Dues & Subscriptions - ADC			750.00
650810	Dues & Subscriptions			1,977.00
660810	Dues & Subscriptions			1,300.00
670810	Dues And Subscriptions - Nursing Admin			856.00
720810	Dues & Subscriptions			594.00
730810	Dues & Subscriptions - G&A			24,446.00
Total			41,922.00	41,922.00
Reclassifying Journal Entries JE # 3				
Reclass therapy management servies and beauty supplies out of consultant expense				
		D.08		
Marcum 107	Therapy Management		26,388.00	
Marcum 108	Beauty Supplies		1,209.00	
730460	Professional Fees			27,597.00
Total			27,597.00	27,597.00
Reclassifying Journal Entries JE # 4				
Reclass user fee expense out of revenue account				
		D.09		
Marcum 109	User Fee Expense		874,071.00	
430100	Room And Board - Medicaid			874,071.00
Total			874,071.00	874,071.00
Reclassifying Journal Entries JE # 5				
Reclass PTO Accural per client				
		I.01		
660120	Wages - Aides - Asst. Living		65,323.00	
630120	Wages - Aides -Nursing			65,323.00
Total			65,323.00	65,323.00
Reclassifying Journal Entries JE # 6				
Reclass miss posted medical supplies out of OT				
		N.01b		

860690	Non-Billable Medicare Distinct	727.00	
810100	Wages - Occupational Therapist		727.00
Total		727.00	727.00

Reclassifying Journal Entries JE # 7

Per client, move Patricia to Admin line and Michael to A&G

730100	Wages - Administrator	108,395.00	
730110	Wages - Regular - G&A	282,835.00	
730100	Wages - Administrator		282,835.00
730111	Wages - Assistant Administrator		108,395.00
Total		391,230.00	391,230.00

Reclassifying Journal Entries JE # 8

Reclass Sequestration to correct revenue line

599090	SBA-2% Sequester/Co-Ins/Managed Care	12,472.00	
599999	AR Transfer/Suspense		12,472.00
Total		12,472.00	12,472.00

Total Reclassifying Journal Entries

1,490,881.00

1,490,881.00

Total All Journal Entries

1,490,881.00

1,490,881.00



Provider Name: LiveWell Alliance, Inc.
Provider Number: 002-09-33
Period Ended: 9/30/18

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: