

State of Connecticut



Annual Report of Long-Term Care Facility Cost Year 2020

Name of Facility (as licensed) Harbor Hill Care Center, Inc. d/b/a Water's Edge Center for Health & Rehabilitation	
Address (No. & Street, City, State, Zip Code) 111 Church Street, Middletown, CT 06457	
Type of Facility	
<input checked="" type="checkbox"/> Chronic and Convalescent <input type="checkbox"/> Nursing Home only (CCNH)	<input type="checkbox"/> Rest Home with Nursing <input type="checkbox"/> Supervision only (RHNS) <input type="checkbox"/> (Specify)
Report for Year Beginning 10/1/2019	Report for Year Ending 9/30/2020

License Numbers:	CCNH 2097-C	RHNS	(Specify)	Medicare Provider 07-5381
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Medicaid Provider Numbers:	CCNH 75381	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) Harbor Hill Care Center, Inc. d/b/a Water's Edge Center	License No. 2097-C	Report for Year Ended 9/30/2020	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 Harbor Hill Care Center, Inc. d/b/a Water's Edge Center for Health & Rehabilitation [facility name], for the cost report period beginning October 1, 2019 and ending September 30, 2020, 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.

{a} Subject to Desk Audit

Signed (Administrator)		Date	Signed (Owner)	Date
Printed Name (Administrator) Michael Rayel			Printed Name (Owner) Marvin Ostreicher	
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 Harbor Hill Care Center, Inc. d/b/a Water's Edge Center for Health & Rehabilitation	Period Covered: From 10/1/2019	To 9/30/2020			
Address of Facility 111 Church Street, Middletown, CT 06457					
Report Prepared By Marcum LLP	Phone Number 203-781-9600	Date 2/6/2021			
Item	Total	CCNH	RHNS	(Specify)	
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 860-347-7286	Report for Year Ended 9/30/2020	Page 2	of 37
Name of Facility (as shown on license) Harbor Hill Care Center, Inc. d/b/a Water's Edge Center for Health		Address (No. & Street, City, State, Zip) 111 Church Street, Middletown, CT 06457		
License Numbers:	CCNH 2097-C	RHNS	(Specify)	Medicare Provider No. 07-5381
Type of Facility (Check appropriate box(es))				
<input checked="" type="checkbox"/> Chronic and Convalescent <input type="checkbox"/> Nursing Home only (CCNH) <input type="checkbox"/> Rest Home with Nursing <input type="checkbox"/> Supervision only (RHNS) <input type="checkbox"/> (Specify)				
Type of Ownership (Check appropriate box)				
<input type="radio"/> Proprietorship <input type="radio"/> LLC <input type="radio"/> Partnership <input checked="" type="radio"/> Profit Corp. <input type="radio"/> Non-Profit Corp. <input type="radio"/> Government <input type="radio"/> Trust				
If this facility opened or closed during report year provide:		Date Opened	Date Closed	
Has there been any change in ownership or operation during this report year?				
<input type="radio"/> Yes <input checked="" type="radio"/> No		If "Yes," explain fully. N/A		
Administrator				
Name of Administrator Michael Rayel		Nursing Home Administrator's License No.:	002010	
Other Operators/Owners who are assistant administrators (full or part time) of this facility.				
Name N/A		License No.:		

General Information and Questionnaire

Partners/Members

General Information and Questionnaire
Corporate Owners

Name of Facility Harbor Hill Care Center, Inc. d/b/a Water's Edge	License No. 2097-C	Report for Year Ended 9/30/2020	Page of 3A 37
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If this facility is owned or operated as a corporation, provide the following information:

Legal Name of Corporation	Business Address	State(s) in Which Incorporated	
Harbor Hill Care Center, Inc. d/b/a Water's Edge Center for Health & Rehabilitation	111 Church Street, Middletown, CT 06457	CT	
Name of Directors, Officers	Business Address	Title	No. Shares Held by Each
Dorris Laufer	1402 59th Street, Brooklyn, NY 11219	President	50
Marvin Ostreicher	184 Wildacre Avenue, Lawrence, NY 11559	Secretary	200
Nathan Pollack	2441 Beachwood Road, Beachwood, OH 44122	Director	100
Agnes Zitter	9 Dogwood Lane, Lawrence, NY 11559	Director	56
Names of Stockholders Owning at Least 10% of Shares			
Michael Pollack Life Estate Trust	2441 Beachwood Road, Beachwood, OH 44122	Director	100
Marvin Ostreicher	184 Wildacre Avenue, Lawrence, NY 11559	Secretary	200
Izak Keller	2417 Beachwood Boulevard, Beachwood, OH 44122		150
H. Ostreicher	1 Lakeside Drive, East Lawrence, NY 11559	Director	166

General Information and Questionnaire

Individual Proprietorship

Name of Facility Harbor Hill Care Center, Inc. d/b/a Water's Edge C	License No. 2097-C	Report for Year Ended 9/30/2020	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

General Information and Questionnaire

Related Parties*

Name of Facility Harbor Hill Care Center, Inc. d/b/a Water's Edge Cente	License No. 2097-C	Report for Year Ended 9/30/2020			Page 4	of 37		
Are any individuals receiving compensation from the facility related through marriage, ability to control, ownership, family or business association?				<input type="radio"/> Yes <input checked="" type="radio"/> No 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?				<input checked="" type="radio"/> Yes <input type="radio"/> 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	%**				
National HealthCare Associates	20 E Sunrise Hwy, Valley Stream NY, 11581	<input type="radio"/>	<input checked="" type="radio"/>		Consulting Fees	Pg 16 / Line m12	17,867	17,867
National HealthCare Associates	20 E Sunrise Hwy, Valley Stream NY, 11581	<input type="radio"/>	<input checked="" type="radio"/>		Interest	Pg 27 / Line 12d	6,128	6,128
National HealthCare Associates	20 E Sunrise Hwy, Valley Stream NY, 11581	<input type="radio"/>	<input checked="" type="radio"/>		Shared Expenses	Pg 16 / Line m12	675,000	675,000
National HealthCare Associates	20 E Sunrise Hwy, Valley Stream NY, 11581	<input type="radio"/>	<input checked="" type="radio"/>		Rent	Pg 16 / Line m12	2,274	2,274
850 SILAS DEANE	850 Silas Deane Hwy Wethersfield, CT 06109	<input type="radio"/>	<input checked="" type="radio"/>		Rent	Pg 16 / Line m12	14,122	14,122
Preferred Therapy Solutions	850 Silas Deane Hwy Wethersfield, CT 06109	<input type="radio"/>	<input checked="" type="radio"/>		PT, OT, ST Services/ Consulting	Various	843,269	812,321
NOA DIAGNOSTICS	6851 Jericho Tpke, Suite 150 Syosset, NY 11791	<input type="radio"/>	<input checked="" type="radio"/>		Radiology	Pg 20	26,617	24,391
PROCARE LTC PHARMACY OF CT	1492 Highland Ave Cheshire CT 06410	<input type="radio"/>	<input checked="" type="radio"/>		Drugs/OTC/RX Consulting	Various	467,938	418,201
See Attached for Continued List	Various	<input type="radio"/>	<input checked="" type="radio"/>		Various	Various	1,793,161	1,793,161

* Use additional sheets if necessary.

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

State of Connecticut

Annual Report of Long-Term Care Facility

CSP-4 Rev. 10/2005

General Information and Questionnaire
Related Parties*

Name of Facility Water's Edge Health & Rehab	License No. 2097-C	Report for Year Ended 9/30/2020			Page 4a	of 37		
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	% **				
National HealthCare Associates-Aetna	850 Silas Deane Hwy Wethersfield, CT 06109	<input type="radio"/>	<input checked="" type="radio"/>	0%	Health Insurance	Page 15 / Line 1a5	762,438	762,438
National HealthCare Associates	20 E Sunrise Hwy, Valley Stream NY, 11581	<input type="radio"/>	<input checked="" type="radio"/>	0%	Bank Charges	Page 16 / Line m13	15,840	15,840
Middletown Realty	111 Church Street,Middletown, CT 06547	<input type="radio"/>	<input checked="" type="radio"/>	0%	Facility Lease	Page 22 / Line 9	720,000	720,000
PREFERRED PROFESSIONAL SERVICES	850 Silas Deane Hwy., Wethersfield,CT 16109	<input type="radio"/>	<input checked="" type="radio"/>	0%	Nursing Agency	Various	252,345	252,345
Maple View Center for H&R	856 Maple Street Rocky Hill CT 06067	<input type="radio"/>	<input checked="" type="radio"/>	0%	Consulting Admissions	Page 16 / Line m11	2,630	2,630
National HealthCare Associates	20 E Sunrise Hwy, Valley Stream NY, 11581	<input type="radio"/>	<input checked="" type="radio"/>	0%	COVID 19 Expenses	Various	34,462	34,462
National HealthCare Associates	20 E Sunrise Hwy, Valley Stream NY, 11581	<input type="radio"/>	<input checked="" type="radio"/>	0%	Other Expenses	Various	5,446	5,446

* Use additional sheets if necessary.

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

*** N/A Medicaid reimbursement is based upon fair rental value system. Replaced during rate setting.

General Information and Questionnaire

Basis for Allocation of Costs

Name of Facility Harbor Hill Care Center, Inc. d/b/a Water's Edge	License No. 2097-C	Report for Year Ended 9/30/2020	Page 5	of 37
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If the facility is licensed as CDH and/or RCH or provides AIDS or TBI services with special Medicaid rates, costs must be allocated to CCNH and RHNS as follows:

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

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

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

N/A

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

N/A

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

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

N/A

State of Connecticut

Annual Report of Long-Term Care Facility

CSP-6 Rev. 9/2002

**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		License No.		Report for Year Ended 9/30/2020			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						
Reliable - 2610 Nostrand Ave Brooklyn, NY 11210	<input type="radio"/>	<input checked="" type="radio"/>	Computer Equipment	10/01/05	60 Months	3,784	3,784	
Wescom Solutions, PO Box 674802, Detroit, MI 48267	<input type="radio"/>	<input checked="" type="radio"/>	Software	03/07/12	Ongoing	43,225	43,225	
Pitney Bowes, 2225 American Drive, Neenah, WI 54956-1005	<input type="radio"/>	<input checked="" type="radio"/>	Postage Meter	Ongoing	Ongoing	812	812	
De Lage Landen Financial Svces, Inc.-1111 Old Eagle School Road Wayne, PA 19087-8608	<input type="radio"/>	<input checked="" type="radio"/>	Copier	04/01/18	39 Months	8,433	8,433	
	<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 ***	56,254	

* 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 Harbor Hill Care Center, Inc. d/b/a	License No. 2097-C	Report for Year Ended 9/30/2020	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 Yes If "No," explain.
previous period? No

N/A

Independent Accounting Firm

Name of Accounting Firm 1 Marcum LLP 2 3 4	Address (No. & Street, City, State, Zip Code) 555 Long Wharf Drive, 8th Floor, New Haven, CT 06511
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Services Provided by This Firm (*describe fully*)

1 Compilation, preparation of Medicare and Medicaid cost reports and YE tax services	\$ 20,600
2	\$
3	\$
4	\$
	Charge for Services Provided \$ 20,600

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 GOLDMAN GRUDER & WOOD 2 TREASURER STATE OF CONN. 3 MURTHA CULLINA 4 5	Telephone Number 203-899-8900 860-702-3000 860-240-6000
--	--

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

1 200 CONNECTICUT AVENUE NORWALK CT 06854
2 55 ELM ST #2, HARTFORD, CT 06106
3 PO BOX 150435, HARTFORD CT 06115
4
5

Services Provided by This Firm (*describe fully*)

1 Collections (Disallowed on Pg 28)	\$ 17,294
2 Conservatorship (Disallowed on Pg 28)	\$ 2,550
3 IDR Deficiencies / ALJ Appeal	\$ 1,659
4	\$
5	\$
	Charge for Services Provided \$ 21,503

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 Harbor Hill Care Center, Inc. d/b/a Water's Edge Center for Health & Re			License No. 2097-C				Report for Year Ended 9/30/2020				Page 8	of 37
	Total All Levels	Total CCNH Level	Total RHNS Level	Total (Specify)	Period 10/1 Thru 6/30				Period 7/1 Thru 9/30			
					Total	CCNH	RHNS	(Specify)	Total	CCNH	RHNS	(Specify)
1. Certified Bed Capacity					150	150						
A. On last day of PREVIOUS report period	150	150										
B. On last day of THIS report period	150	150							150	150		
2. Number of Residents					133	133						
A. As of midnight of PREVIOUS report period	133	133										
B. As of midnight of THIS report period	123	123							123	123		
3. Total Number of Days Care Provided During Period					2,767	2,767			1,128	1,128		
A. Medicare	3,895	3,895										
B. Medicaid (Conn.)	34,874	34,874			26,599	26,599			8,275	8,275		
C. Medicaid (other states)												
D. Private Pay	2,180	2,180			1,660	1,660			520	520		
E. State SSI for RCH												
F. Other (Specify) Managed Care / Hospice	3,734	3,734			2,806	2,806			928	928		
G. Total Care Days During Period (3A thru F)	44,683	44,683			33,832	33,832			10,851	10,851		
4. Total Number of Days Not Included in Figures in 3G for Which Revenue Was Received for Reserved Beds					1	1						
A. Medicaid Bed Reserve Days	1	1										
B. Other Bed Reserve Days	11	11			11	11						
5. Total Resident Days (3G + 4A + 4B)	44,695	44,695			33,844	33,844			10,851	10,851		

Schedule of Resident Statistics (Cont'd)

Name of Facility Harbor Hill Care Center, Inc. d/b/a Water's Edge	License No. 2097-C	Report for Year Ended 9/30/2020	Page 9	of 37
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4. Were there any changes in the certified bed capacity during the report year?

 Yes No

If "YES", provide the following information:

Date of Change	Place of Change			Change in Beds						Capacity After Change			Reason for Change	
	CCNH	RHNS	(Specify)	Lost			Gained			CCNH	RHNS	(Specify)		
				(1)	(2)	(3)	(1)	(2)	(3)					
N/A														

5. If there was any change in certified bed capacity during the report year (as reported in item 4 above) provide the number of RESIDENT DAYS for 90 days following the change.

1st change	Change in Resident Days			CCNH	RHNS	(Specify)
	CCNH	RHNS	(Specify)	CCNH	RHNS	(Specify)
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	(Specify)	R.C.H.	ICF-MR
No. of Residents	10	92		21				
Per Diem Rate								
a. One bed rm.	Various	252.66		505.00				
b. Two bed rms.	Various	252.66		495.00				
c. Three or more bed rms.								

7. Total Number of Physical Therapy Treatments

TOTAL CCNH RHNS (Specify)

A. Medicare - Part B		6,893	6,893	
B. Medicaid (Exclusive of Part B)				
1. Maintenance Treatments				
2. Restorative Treatments		2,099	2,099	
C. Other		9,519	9,519	
D. Total Physical Therapy Treatments		18,511	18,511	

8. Total Number of Speech Therapy Treatments

A. Medicare - Part B		679	679	
B. Medicaid (Exclusive of Part B)				
1. Maintenance Treatments				
2. Restorative Treatments		237	237	
C. Other		1,326	1,326	
D. Total Speech Therapy Treatments		2,242	2,242	

9. Total Number of Occupational Therapy Treatments

A. Medicare - Part B		4,730	4,730	
B. Medicaid (Exclusive of Part B)				
1. Maintenance Treatments				
2. Restorative Treatments		1,866	1,866	
C. Other		8,957	8,957	
D. Total Occupational Therapy Treatments		15,553	15,553	

Report of Expenditures - Salaries & Wages

Name of Facility	License No.	Report for Year Ended		Page	of
		2097-C	9/30/2020	10	37
Are time records maintained by all individuals receiving compensation?		<input checked="" type="radio"/> Yes <input type="radio"/> No			
Item	CCNH	Hours	RHNS	Hours	(Specify) Hours
A. Salaries and Wages*					
1. Operators/Owners (Complete also Sec. I of Schedule A1)	40,021	54			
2. Administrator(s) (Complete also Sec. III of Schedule A1)	148,136	2,080			
3. Assistant Administrator (Complete also Sec. IV of Schedule A1)					
4. Other Administrative Salaries (telephone operator, clerks, receptionists, etc.)	239,488	9,404			
5. Dietary Service					
a. Head Dietitian	45,781	1,256			
b. Food Service Supervisor	69,264	2,088			
c. Dietary Workers	479,013	24,059			
6. Housekeeping Service					
a. Head Housekeeper	15,600	428			
b. Other Housekeeping Workers	386,647	21,689			
7. Repairs & Maintenance Services					
a. Engineer or Chief of Maintenance	60,869	1,655			
b. Other Maintenance Workers	116,389	4,623			
8. Laundry Service					
a. Supervisor					
b. Other Laundry Workers	43,130	2,193			
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	255,982	4,053			
b. RN					
1. Direct Care	580,372	10,874			
2. Administrative**	300,121	8,119			
c. LPN					
1. Direct Care	1,460,979	45,029			
2. Administrative**					
d. Aides and Attendants	2,052,830	112,176			
e. Physical Therapists					
f. Speech Therapists					
g. Occupational Therapists					
h. Recreation Workers	241,476	10,128			
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	131,896	4,403			
n. Marketing	99,399	2,080			
o. Other (Specify)					
See Attached Schedule	81,286	2,355			
A-13. Total Salary Expenditures	6,848,679	268,746			

* 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)

Schedule of Other Fees (Page 13)

State of Connecticut

Annual Report of Long-Term Care Facility

CSP-11 Rev. 10/2005

**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	
Harbor Hill Care Center, Inc. d/b/a Water's Edge Center for Health & Re			2097-C		9/30/2020			11	37	
Name	Salary Paid			Fringe Benefits and/or Other Payments (describe fully)	Full Description of Services Rendered	Total Hours Worked	Line Where Claimed on Page 10	Name and Address of All Other Employment**	Total Hours Worked	Compensation Received
	CCNH	RHNS	(Specify)							
Section I - Operators/Owners										
Marvin J Ostreicher	40,021			Non Discriminatory	Supervises Operations, Deals with DNS & Other	54	A1	See Attached		
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.

	TOTAL	BEDS	Allocated Benefits	Total w/ Bnft
Augusta	52.00	72	5.01	57.01
Belair	45.85	102	7.10	52.95
Bethel	47.10	161	11.20	58.30
Bloomfield	50.50	120	8.35	58.85
Brattleboro	46.00	80	5.57	51.57
Brentwood	46.75	78	5.43	52.18
Brewer	47.75	111	7.72	55.47
Bristol	52.60	132	9.18	61.78
Cambridge	53.10	160	11.13	64.23
Catskill	52.00	136	9.46	61.46
Colony	49.75	92	6.40	56.15
Country	50.00	111	7.72	57.72
Dover	51.00	112	7.79	58.79
Eastside	51.00	69	4.80	55.80
Eliot	49.50	114	7.93	57.43
Glen Falls	52.10	120	8.35	60.45
Hebrew Home	60.35	257	17.88	78.23
Huntington	50.60	320	22.26	72.86
Kennebunk	50.75	78	5.43	56.18
Ludlowe	52.60	144	10.02	62.62
Maple View	50.60	120	8.35	58.95
Marlborough	54.10	120	8.35	62.45
Maywood	52.60	120	8.35	60.95
Milford	52.00	120	8.35	60.35
Newton Wellseley	50.85	110	7.65	58.50
Norway	49.85	70	4.87	54.72
Poughkeepsie	51.70	200	13.91	65.61
Regency	54.85	130	9.04	63.89
Reservoir	51.10	144	10.02	61.12
Riverside	55.00	345	24.00	79.00
Rutland	50.95	125	8.70	59.65
Sachem	52.00	111	7.72	59.72
Sands Point	51.10	180	12.52	63.62
Utica	52.25	117	8.14	60.39
Village Crest	54.95	95	6.61	61.56
Water's Edge	53.75	150	10.44	64.19
Westgate	40.35	104	7.24	47.59
Winship	50.20	72	5.01	55.21
 Vacation	272.00			
Sick	0.00			
Personal	4.00			
Holiday	72.00			
 Total	2287.50	5,002	348	2,287.50

Annual Report of Long-Term Care Facility

CSP-12 Rev. 10/2005

**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
Harbor Hill Care Center, Inc. d/b/a Water's Edge Center for Health & Rehabilitation				2097-C		9/30/2020			12	37
Name	Salary Paid			Fringe Benefits and/or Other Payments (describe fully)	Full Description of Services Rendered	Total Hours Worked	Line Where Claimed on Page 10	Name and Address of All Other Employment**	Total Hours Worked	Compensation Received
	CCNH	RHNS	(Specify)							
Section III - Administrators***										
Michael Rayel	148,136			Non Discriminatory	Administrator	2,080	A2			
Section IV - Assistant Administrators										

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

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

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

B. Report of Expenditures - Professional Fees

Name of Facility	License No.	Report for Year Ended		Page	of
	2097-C	9/30/2020		13	37
Total Cost and Hours					
Item	CCNH	Hours	RHNS	Hours	(Specify)
*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	6,767	241			
3. Pharmacist	17,924	179			
4. Podiatrist					
5. Physical Therapy					
a. Resident Care	392,512	6,034			
b. Other					
6. Social Worker	391	23			
7. Recreation Worker					
8. Physicians					
a. Medical Director (entire facility)	102,500	758			
b. Utilization Review (Title 18 and 19 only) monthly meeting	100	1			
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) (Disallowed)	65,793	188			
9. Speech Therapist					
a. Resident Care	111,873	2,814			
b. Other					
10. Occupational Therapist					
a. Resident Care	335,735	6,050			
b. Other					
11. Nurses and aides and attendants					
a. RN					
1. Direct Care	118,612	1,611			
2. Administrative***					
b. LPN					
1. Direct Care	46,923	1,047			
2. Administrative***					
c. Aides	104,693	3,921			
d. Other					
12. Other (Specify) See Attached Schedule	81,321	872			
B-13 Total Fees Paid in Lieu of Salaries	1,385,144	23,739			

* 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	License No.	Report for Year Ended		Page	of
		9/30/2020		14	37
Name & Address of Individual	Full Explanation of Service	Related** to Owners, Operators, Officers		Explanation of Relationship	
		Yes	No		
Gerident Solutions, P.O. Box 290539, Wethersfield, CT 06129	Dentist	<input type="radio"/>	<input checked="" type="radio"/>	N/A	
Procare LTC of CT, 111 Executive Blvd, Farmingdale, NY 11735	Pharmacist / Nursing Consultant	<input checked="" type="radio"/>	<input type="radio"/>	Common Ownership	
Preferred Thearpy-850 Silas Deane HWY Wethersfield CT	PT, OT, ST / Consult Rehab	<input checked="" type="radio"/>	<input type="radio"/>	Common Ownership	
EKB LLC. - 328 Commonwealth Avenue, New Britain, CT, 06043	Medical Director	<input type="radio"/>	<input checked="" type="radio"/>	N/A	
Prakash Huded, MD - 78 Marlborough Street, Portland, CT 06480	Utilization Review / Medical Director	<input type="radio"/>	<input checked="" type="radio"/>	N/A	
Finn, Beth, 9 Thayer Ave, Collinsville, CT 06019	Pulmonologist (Physician Fees)	<input type="radio"/>	<input checked="" type="radio"/>	N/A	
Machado, John D DBA JM Medical Consulting, LLC 334 West Avon Rd, CT 06001	Pulmonologist (Physician Fees)	<input type="radio"/>	<input checked="" type="radio"/>	N/A	
Orthopedic Associates of Middletown, 512 Saybrook Rd, Middletown, CT 06457	Orthopedic Dr (Physician Fees)	<input type="radio"/>	<input checked="" type="radio"/>	N/A	
AAA Nursing Care - 3303 Main Street, Stratford, CT 06614	Contract RNs / LPNs / CNAs	<input type="radio"/>	<input checked="" type="radio"/>	N/A	
Preferred Professional Service - 850 Silas Deane Highway, Wethersfield, CT 06109	Contract RNs / LPNs / CNAs	<input checked="" type="radio"/>	<input type="radio"/>	Common Ownership	
Maple View Center for H&R 856 Maple Street Rocky Hill CT 06067	Social Service / Admissions Consultant	<input type="radio"/>	<input checked="" type="radio"/>	N/A	
CLIMB MEDICAL GROUP LLC PO Box 23369 Belfast, ME 04915	Nursing Consultant / Consult Rehab	<input type="radio"/>	<input checked="" type="radio"/>	N/A	
MAXIM HEALTHCARE SVCS DBA MAXIM STAFFING SOLUTIONS	Contract RNs / LPNs / CNAs	<input type="radio"/>	<input checked="" type="radio"/>	N/A	
The Nurse Network - 653 Main Street, Plantsville, CT 06479	Contract RNs / LPNs / CNAs	<input type="radio"/>	<input checked="" type="radio"/>	N/A	
PARTNERS INTERPRETING LLC 60 Man Mar Drive Plainville, MA 02760	Speech Therapist	<input type="radio"/>	<input checked="" type="radio"/>	N/A	
		<input type="radio"/>	<input checked="" type="radio"/>		
		<input type="radio"/>	<input checked="" type="radio"/>		
		<input type="radio"/>	<input checked="" type="radio"/>		
		<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
Harbor Hill Care Center, Inc. d/b/a Water's Edge	2097-C	9/30/2020	15	37
Item	Total	CCNH	RHNS	(Specify)
1. Administrative and General				
a. Employee Health & Welfare Benefits				
1. Workmen's Compensation	\$ 233,278	233,278		
2. Disability Insurance	\$			
3. Unemployment Insurance	\$ 98,776	98,776		
4. Social Security (F.I.C.A.)	\$ 510,650	510,650		
5. Health Insurance	\$ 762,438	762,438		
6. Life Insurance (employees only) (not-owners and not-operators)	\$			
7. Pensions (Non-Discriminatory) (not-owners and not-operators)	\$ 17,055	17,055		
8. Uniform Allowance	\$			
9. Other (Specify) See Attached Schedule	\$ 7,209	7,209		
b. Personal Retirement Plans, Pensions, and Profit Sharing Plans for Owners and Operators (Discriminatory)*	\$			
c. Bad Debts*	\$ 230,631	230,631		
d. Accounting and Auditing	\$ 20,600	20,600		
e. Legal (Services should be fully described on Page 7)	\$ 21,503	21,503		
f. Insurance on Lives of Owners and Operators (Specify)*	\$			
g. Office Supplies	\$ 16,591	16,591		
h. Telephone and Cellular Phones				
1. Telephone & Pagers	\$ 40,674	40,674		
2. Cellular Phones	\$ 2,720	2,720		
i. Appraisal (Specify purpose and attach copy)*	\$			
j. Corporation Business Taxes (franchise tax)	\$ 19,897	19,897		
k. Other Taxes (Not related to property - See Page 22)				
1. Income*	\$			
2. Other (Specify) See Attached Schedule	\$			
3. Resident Day User Fee	\$ 791,109	791,109		
Subtotal	\$ 2,773,131	2,773,131		

* 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**

Attachment Page 15

Schedule of Other Employee Benefits

Schedule of Other Taxes

Description	CCNH	RHNS	(Specify)
	-		
Total	\$ -	\$ -	\$ -

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

Name of Facility	License No.	Report for Year Ended		Page	of
		9/30/2020		16	37
Item		Total	CCNH	RHNS	(Specify)
	<i>Subtotals Brought Forward:</i>	2,773,131	2,773,131		
1. Travel and Entertainment					
1. Resident Travel and Entertainment	\$				
2. Holiday Parties for Staff	\$	2,350	2,350		
3. Gifts to Staff and Residents	\$	24,870	24,870		
4. Employee Travel	\$	1,064	1,064		
5. Education Expenses Related to Seminars and Conventions	\$	2,776	2,776		
6. Automobile Expense (<i>not purchase or depreciation</i>)	\$				
7. Other (<i>Specify</i>) See Attached Schedule	\$				
m. Other Administrative and General Expenses					
1. Advertising Help Wanted (<i>all such expenses</i>)	\$				
2. Advertising Telephone Directory (<i>all such expenses</i>)***	\$				
3. Advertising Other (<i>Specify</i>)*** See Attached Schedule	\$	32,184	32,184		
4. Fund-Raising***	\$				
5. Medical Records	\$				
6. Barber and Beauty Supplies (if this service is supplied directly and not by contract or fee for service)***	\$				
7. Postage	\$	4,941	4,941		
* 8. Dues and Membership Fees to Professional Associations (<i>Specify</i>) See Attached Schedule	\$	12,024	12,024		
8a. Dues to Chamber of Commerce & Other Non-Allowable Org.***	\$				
9. Subscriptions	\$	6,434	6,434		
10. Contributions*** See Attached Schedule	\$	1,500	1,500		
11. Services Provided by Contract (<i>Specify and Complete Schedule C-2, Page 21 for each firm or individual</i>)	\$	100,530	100,530		
12. Administrative Management Services**	\$	709,263	709,263		
13. Other (<i>Specify</i>) See Attached Schedule	\$	49,423	49,423		
<i>C-14 Total Administrative & General Expenditures</i>	\$	3,720,490	3,720,490		

* 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	(Specify)
	-		
Total Other Travel and Entertainment	\$ -	\$ -	\$ -

Schedule of Other Advertising

Description	CCNH	RHNS	(Specify)
Marketing Supplies (Disallowed on Pg 28)	1,824		
Promotional Advertising (Disallowed on Pg 28)	\$ 30,360		
Total Other Advertising	\$ 32,184	\$ -	\$ -

Schedule of Dues

Description	CCNH	RHNS	(Specify)
CAHCF Dues	\$ 10,524		
American Healthcare Association Dues	1,500		
Total Dues	\$ 12,024	\$ -	\$ -

Schedule of Contributions

Description	CCNH	RHNS	(Specify)
Political Contributions (Disallowed on Pg 28)	\$ 1,500		
Total Contributions	\$ 1,500	\$ -	\$ -

Schedule of Other Administrative and General

Description	CCNH	RHNS	(Specify)
Licenses and Permits	\$ 900		
Penalties (Disallowed on Pg 28a)	18,185		
Routine Bank Charges	27,558		
Miscellaneous Expense (Disallowed on Pg 28a)	2,780		
Total Other Administrative and General	\$ 49,423	\$ -	\$ -

Schedule C-1 - Management Services*

Name of Facility Harbor Hill Care Center, Inc. d/b/a Water'	License No. 2097-C	Report for Year Ended 9/30/2020	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 #
National Healthcare	709,263	Shared Expenses	Page 16 / Line m12

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

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

Name of Facility	License No.	Report for Year Ended		Page of
	2097-C	9/30/2020		18 37
Item	Total	CCNH	RHNS	(Specify)
2. Dietary				
a. In-House Preparation & Service				
1. Raw Food	\$ 321,836	321,836		
2. Non-Food Supplies	\$			
3. Other (Specify) _____	\$			
b. Purchased Services (by contract other than through Management Services) (Complete Schedule C-2 att. Page 21)	\$ 8,460	8,460		
c. Other (Specify) _____ Other Dietary Supplies / COVID Dietary Supplies	\$ 18,924	18,924		
2D. Total Dietary Expenditures (2a + b + c + d)	\$ 349,220	349,220		
2E. Dietary Questionnaire	Total	CCNH	RHNS	(Specify)
F. Resident Meals: Total no. of meals served per day:*				
G. Is cost of employee meals included in 2D? <input type="radio"/> Yes <input checked="" type="radio"/> No				
H. Did you receive revenue from employees? <input type="radio"/> Yes <input checked="" type="radio"/> No				If yes, specify amt.
I. Where is the revenue received reported in the Cost Report? (Page/Line Item)				
J. Is cost of meals provided to persons other than employees or residents (i.e., Board Members, Guests) included in 2D? <input type="radio"/> Yes <input checked="" type="radio"/> No				If yes, specify cost.
K. Is any revenue collected from these people? <input type="radio"/> Yes <input checked="" type="radio"/> No				If yes, specify amt.
L. Where is the revenue received reported in the Cost Report? (Page/Line Item)				
M. Is cost of food (other than meals, e.g., snacks at monthly staff meetings, board meetings) provided to employees included in 2D? <input type="radio"/> Yes <input checked="" type="radio"/> No				If yes, specify cost.
N. Is any revenue collected from employees? <input type="radio"/> Yes <input checked="" type="radio"/> No				If yes, specify amt.
O. Where is the revenue received reported in the Cost Report? (Page/Line Item)				

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

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

Name of Facility Harbor Hill Care Center, Inc. d/b/a Water's Edge Center	License No. 2097-C	Report for Year Ended 9/30/2020	Page 19	of 37
Item	Total	CCNH	RHNS	(Specify)
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. \$	3,425	3,425	
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)	\$	157,369	157,369	
c. Other (Specify) Other Laundry Supplies	\$	74,974	74,974	
3D. Total Laundry Expenditures (3a + b + c)	\$	235,768	235,768	
3E. Laundry Questionnaire				
F. Is cost of employee laundry included in 3D?	<input type="radio"/> Yes	<input checked="" type="radio"/> No	If yes, specify cost.	
G. Did you receive revenue from employees?	<input type="radio"/> Yes	<input checked="" type="radio"/> No	If yes, specify amt.	
H. Where is the revenue received reported in the Cost Report?			(Page/Line Item)	
I. Is Cost of laundry provided to persons other than employees or residents included in 3D?	<input type="radio"/> Yes	<input checked="" type="radio"/> No	If yes, specify cost.	
J. Did you receive revenue from these people?	<input type="radio"/> Yes	<input checked="" type="radio"/> No	If yes, specify amt.	
K. Where is the revenue received reported in the Cost Report?			(Page/Line Item)	

* Do not include salaries from page 10 as part of dollar values recorded in 1, 2, 3, and 4.

All allocations should add to total recorded in 3D.

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

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

Name of Facility	License No.	Report for Year Ended		Page	of
		9/30/2020		20	37
Item		Total	CCNH	RHNS	(Specify)
4. Housekeeping	Sq. Ft. Serviced by Personnel				
a. In-House Care	Amt.	\$ 47,837	47,837		
1. Supplies - Cleaning (<i>Mops, pails, brooms, etc.</i>)					
b. Purchased Services (<i>by contract other than through Management Services</i>) (Complete Schedule C-2 att. Page 21)	Sq. Ft. Serviced by Personnel				
	Amt.	\$			
C. Other (Specify)	\$				
4D. Total Housekeeping Expenditures (4a + b + c)	\$	47,837	47,837		
5. Resident Care (Supplies)**					
a. Prescription Drugs***					
1. Own Pharmacy	\$	377,480	377,480		
2. Purchased from	\$				
b. Medicine Cabinet Drugs	\$	26,066	26,066		
c. Medical and Therapeutic Supplies	\$	115,191	115,191		
d. Ambulance/Limousine***	\$	28,221	28,221		
e. Oxygen					
1. For Emergency Use	\$				
2. Other***	\$	8,969	8,969		
f. X-rays and Related Radiological Procedures***	\$	37,348	37,348		
g. Dental (<i>Not dentists who should be included under salaries or fees</i>)	\$				
h. Laboratory***	\$	40,799	40,799		
i. Recreation	\$	40,849	40,849		
j. Direct Management Services*	\$				
k. Indirect Management Services*	\$				
l. Other (Specify)**** See Attached Schedule	\$	163,341	163,341		
5M. Total Resident Care Expenditures (5a - 5j)	\$	838,264	838,264		

* 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	(Specify)
Supplies - Rehab Tpy and Ancllry (Disallowed on Pg 29a)	\$ 332		
Supplies - COVID19	42,621		
IV Thy Supplies - Rehab Tpy and Ancllry (Disallowed on Pg 29a)	10,855		
Minor Equip -Nursing	16,219		
Purch Services - Nursing	2,103		
Equip Rental - Nursing (Disallowed on Pg 29a)	56,761		
Equip Rental - Rehab Tpy and Ancllry (Disallowed on Pg 29a)	10,497		
Equip Rental - Respiratory (Disallowed on Pg 29a)	23,953		
Total Other Resident Care	\$ 163,341	\$ -	\$ -

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

Name of Facility Harbor Hill Care Center, Inc. d/b/a Water's Edge Center for Health & Rehab				License No. 2097-C	Report for Year Ended 9/30/2020				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.***				Pg	Line
		Yes	No			CCNH	RHNS	(Specify)			
ADP	Philadelphia, PA 19170-0372	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Payroll Processing	13,335				16	m11
Intergrated Health Systems	PO Box 23072 Overland Park, KS 66283	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Computer Maintenance Systems	15,157				16	m11
Smartlinx	333 Thornall St. 4th Floor Edison, NJ 08837	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Time & Attendance	11,071				16	m11
Med Apparel	Parkway, Mt. Vernon, NY 10550	<input type="radio"/>	<input checked="" type="radio"/>	N/A	LAUNDRY/LINEN	35,966				19	3b
Unitex Textile Rental	Parkway, Mt. Vernon, NY 10550	<input type="radio"/>	<input checked="" type="radio"/>	N/A	LAUNDRY/LINEN	121,403				19	3b
RJ Lawn Care	168 Sandy Brook Rd, North Scituate, RI 02857	<input type="radio"/>	<input checked="" type="radio"/>	N/A	LAWN AND SNOW REMOVAL	26,551				22	6f
Emcore Serices	5 Dakota Dr #111, New Hyde Park, NY 11042	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Maintenance Services	15,142				22	6f
City of Middletown	245 deKoven Drive, Middletown, CT 06457	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Sanitation	13,682				22	6f
		<input type="radio"/>	<input checked="" type="radio"/>								
		<input type="radio"/>	<input checked="" type="radio"/>								
		<input type="radio"/>	<input checked="" type="radio"/>								
		<input type="radio"/>	<input checked="" type="radio"/>								
		<input type="radio"/>	<input checked="" type="radio"/>								
		<input type="radio"/>	<input checked="" type="radio"/>								

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

** Refer to Page 4 for definition of related.

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

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

Name of Facility	License No.	Report for Year Ended 9/30/2020			Page 22	of 37
Item		Total	CCNH	RHNS	(Specify)	
6. Maintenance & Operation of Plant						
a. Repairs & Maintenance	\$					
b. Heat	\$	71,258	71,258			
c. Light & Power	\$	178,287	178,287			
d. Water	\$	5,006	5,006			
e. Equipment Lease <i>(Provide detail on page 6)</i>	\$	56,254	56,254			
f. Other <i>(itemize)</i>	\$	170,529	170,529			
See Attached Schedule						
6g. Total Maint. & Operating Expense (6a - 6f)	\$	481,334	481,334			
7. Depreciation <i>(complete schedule page 23*)</i>						
a. Land Improvements	\$					
b. Building & Building Improvements	\$					
c. Non-Movable Equipment	\$					
d. Movable Equipment	\$	68,713	68,713			
*7e. Total Depreciation Costs (7a + b + c + d)	\$	68,713	68,713			
8. Amortization <i>(Complete att. Schedule Page 24*)</i>						
a. Organization Expense	\$					
b. Mortgage Expense	\$					
c. Leasehold Improvements	\$	79,567	79,567			
d. Other <i>(Specify)</i>	\$					
*8e. Total Amortization Costs (8a + b + c + d)	\$	79,567	79,567			
9. Rental payments on leased real property less real estate taxes included in item 10b	\$	720,000	720,000			
10. Property Taxes						
a. Real estate taxes paid by owner	\$	123,113	123,113			
b. Real estate taxes paid by lessor	\$					
c. Personal property taxes	\$	16,428	16,428			
11. Total Property Expenses (7e + 8e + 9 + 10)	\$	1,007,821	1,007,821			

* 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	(Specify)
Supplies - Maintenance	\$ 46,349		
Purch Services - Maintenance	59,905		
Purch Services - Security	4,287		
Ground Services - Maintenance	28,016		
Pest Control - Maintenance	3,058		
Carting - Maintenance	28,817		
COVID Supplies	97		
Total Other Repairs and Maintenance	\$ 170,529	\$ -	\$ -

Depreciation Schedule

Schedule of Land Improvements Acquired during this report period

***Ties to Page 23, Line A3**

**Ties to Page 23, Line A2

Schedule of Building Improvements Acquired during this report period

***Ties to Page 23, Line B3**

****Ties to Page 23, Line B2**

Schedule of Non-Movable Equipment Acquired during this report period

***Ties to Page 23, Line C3**

**Ties to Page 23, Line C3

Schedule of Movable Equipment Acquired during this report period

Acquisition Date	Description of Item	Cost	Useful Life	Depreciation
Additions:				
10/31/2019	Cherry Mahogany Table	\$ 1,287	15	\$ 86
10/31/2019	32 Inch TV	904	5	181
9/30/2020	8 Reduce Max Mattresses	3,270	5	654
1/31/2020	10 Cabinets & Headborads	5,725	15	382
11/30/2019	Ultrasound Bladder Scanner	8,147	7	1,164
12/31/2019	Wheel chair scale	1,329	10	133
4/30/2020	10 Reduce Max Mattresses	2,180	5	436
4/30/2020	10 Reduce Max Mattresses	2,180	5	436
4/30/2020	Meridian Ice& Water Dispenser Conveyor Toaster	6,074	10	607
4/30/2020	Toaster	859	10	86
6/30/2020	10 Redice Max Mattresses	2,180	5	436
7/31/2020	Electric Bed	676	12	56
7/31/2020	10 Reduce Max Mattresses	2,180	5	436
8/31/2020	AC Motor	6,970	10	697
8/31/2020	1 Electric Bed	619	12	52
9/30/2020	Addtl on Asset #811	436	5	87
9/30/2020	Electric Bed	1,631	12	136
Total additions for Movable Equipment		\$ 46,650		\$ 6,065 *
Deletions:				
Total deletions for Movable Equipment				
\$ -				

*Ties to Page 23, Line D2c

**Ties to Page 23, Line D2b

Schedule of Leasehold Improvements Acquired during this report period

Acquisition Date	Description of Item	Cost	Useful Life	Depreciation
Additions:				
10/31/2019	Steam Table	\$ 1,095	15	\$ 73
10/31/2019	Chute Doors	1,363	15	91
10/31/2019	S. Sturgeon Oct19 Painting HVAC Repair	3,600	10	360
11/30/2019	HVAC Repair	1,070	10	107
11/30/2019	Grease Trap Repair	1,238	10	124
11/30/2019	Kit & Valve Repair	1,813	10	181
11/30/2019	Hvac Pump Repair	2,417	10	242
11/30/2019	Motor Repair	700	10	70
1/31/2020	Parking lot Pole Lights	3,160	15	211
12/31/2019	Painter - Sturgeon Dec Salary	3,400	10	340
1/31/2020	S. Sturgeon Painting-Jan2020	3,963	10	396
3/31/2020	S Sturgeon Painting -Mar 2020	2,531	10	253
4/30/2020	S. Sturgeon Painting -Apr20	3,375	10	338
2/29/2020	S.Sturgeon Painting -Feb 2020	3,019	10	302
5/31/2020	S. Sturgeon Painting 05-2020	4,794	10	479
6/30/2020	S. Sturgeon Painting Jun 2020	2,013	10	201
Total additions for Leasehold Improvements		\$ 39,550		\$ 3,768 *
Deletions:				
Total deletions for Leasehold Improvements				
\$ -				

*Ties to Page 24, Line C3

**Ties to Page 24, Line C2

Amortization Schedule*

Name of Facility Harbor Hill Care Center, Inc. d/b/a Water's Edge Center for Health			License No. 2097-C		Report for Year Ended 9/30/2020			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.									
2.									
3.									
B-4. Subtotal									
C. Leasehold Improvements and Other									
1. Acquired prior to this report period	Var	Var	Various	2,058,150	1,478,084	S/L	Various	75,799	
2. Disposals (attach schedule)									
3. Acquired during this report period (attach schedule)	Var	Var	Various	39,550		S/L	Various	3,768	
C-4. Subtotal									79,567
D. Total Amortization									79,567

* 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.

Water's Edge Health & Rehab
FIXED ASSET / DEPRECIATION SCHEDULE

Asset Type	Description	Date In Service	Method	Life	Historical Cost	2018 A/D	2019 Deprec.	2019 A/D	2020 Deprec.	2020 A/D	NBV
LEASEHOLD IMPROVEMENTS											
LI	Prior Period Acquisitions (Per 9/30/18 CR)	Various	S.L.	Various	1,923,083	1,402,285	58,959	1,461,244	58,959	1,520,203	402,880
2019 Additions											
LI	FACILITY PAINTING PROJECT	11/30/2018	S.L.	15	3,858	-	257	257	514	3,344	
LI	FACILITY PAINTING PROJECT	12/31/2018	S.L.	10	4,016	-	402	402	804	3,212	
LI	HVAC unit	12/31/2018	S.L.	5	12,742	-	2,548	2,548	5,096	7,646	
LI	FACILITY PAINTING PROJECT	1/31/2019	S.L.	10	3,878	-	388	388	776	3,102	
LI	FACILITY PAINTING PROJECT	1/31/2019	S.L.	20	3,743	-	187	187	374	3,434	
LI	FACILITY PAINTING PROJECT	2/28/2019	S.L.	12	3,165	-	264	264	528	2,637	
LI	replace Sway valve boiler room	2/28/2019	S.L.	12	3,219	-	268	268	536	2,683	
LI	phone line installation	2/28/2019	S.L.	10	1,728	-	173	173	346	1,382	
LI	FACILITY PAINTING PROJECT	3/31/2019	S.L.	5	4,606	-	921	921	921	1,842	2,764
LI	Sales Tax on Paint Gallons	3/31/2019	S.L.	5	4,410	-	882	882	1,764	2,246	
LI	Sales Tax on Asset# 694	3/31/2019	S.L.	12	536	-	45	45	90	446	
LI	HVAC 3 Way Heating Valve	4/30/2019	S.L.	3	356	-	119	119	238	118	
LI	HVAC Valley	4/30/2019	S.L.	10	2,720	-	544	544	1,088	1,632	
LI	HVAC CO2 Pump	5/31/2019	S.L.	10	5,524	-	552	552	1,104	4,420	
LI	HVAC Repair	6/30/2019	S.L.	10	5,254	-	525	525	1,500	4,040	
LI	HVAC Repair	6/30/2019	S.L.	10	845	-	84	84	168	677	
LI	Plumbing Repair	6/30/2019	S.L.	10	1,891	-	189	189	378	1,513	
LI	HVAC Repair	6/30/2019	S.L.	5	6,345	-	1,269	1,269	2,538	3,807	
LI	HVAC Repair	6/30/2019	S.L.	5	3,866	-	773	773	1,546	2,320	
LI	IT Set up - Data Rack Relocation	6/30/2019	S.L.	7	999	-	128	128	256	643	
LI	HVAC Repair	6/30/2019	S.L.	5	5,860	-	586	586	1,172	4,688	
LI	HVAC Repair	6/30/2019	S.L.	5	2,499	-	500	500	1,000	1,499	
LI	HVAC Repair	6/30/2019	S.L.	10	2,720	-	544	544	1,088	1,632	
LI	HVAC Repair	6/30/2019	S.L.	10	5,047	-	505	505	1,010	4,037	
LI	Replies Regulating Valve on AC	8/31/2019	S.L.	12	7,821	-	652	652	1,304	6,477	
LI	Writing on Steam Table	8/31/2019	S.L.	5	1,095	-	219	219	438	657	
LI	Wood Flooring Project	8/31/2019	S.L.	12	7,237	-	603	603	1,206	6,031	
LI	FACILITY PAINTING PROJECT	8/31/2019	S.L.	10	20,511	-	2,051	2,051	4,102	16,409	
LI	HVAC Repair	8/31/2019	S.L.	12	1,425	-	119	119	238	1,187	
LI	HVAC Repair	9/30/2019	S.L.	15	2,048	-	179	179	338	1,270	
LI	HVAC Repair	9/30/2019	S.L.	15	986	-	66	66	132	854	
LI	FACILITY PAINTING PROJECT	9/30/2019	S.L.	12	3,575	-	298	298	596	2,979	
2020 Additions											
LI	Steam Table	10/31/2019	S.L.	15	1,095	-	-	-	73	73	1,022
LI	Ceiling Doors	10/31/2019	S.L.	10	3,163	-	-	-	91	91	1,272
LI	Sales Tax Oct9 Painting HVAC Repair	10/31/2019	S.L.	10	3,600	-	-	-	360	360	3,240
LI	HVAC Repair	11/30/2019	S.L.	10	1,070	-	-	-	107	107	973
LI	Grease Trap Repair	11/30/2019	S.L.	10	1,238	-	-	-	124	124	1,114
LI	Kit & Valve Repair	11/30/2019	S.L.	10	1,813	-	-	-	181	181	1,632
LI	Hvac Pump Repair	11/30/2019	S.L.	10	2,417	-	-	-	242	242	2,175
LI	Replies	11/30/2019	S.L.	10	700	-	-	-	70	70	637
LI	Parking lot Poles	1/31/2020	S.L.	15	3,160	-	-	-	211	211	2,949
LI	Painter - Surgeon Dec Salary	1/31/2020	S.L.	10	3,400	-	-	-	340	340	3,090
LI	S. Surgeon Painting-Jan2020	1/31/2020	S.L.	10	3,963	-	-	-	396	396	3,567
LI	S. Surgeon Painting-Feb 2020	3/1/2020	S.L.	10	2,531	-	-	-	253	253	2,278
LI	S. Surgeon Painter - Apr 2020	3/1/2020	S.L.	10	3,375	-	-	-	338	338	3,088
LI	S. Surgeon Painting Feb 2020	2/29/2020	S.L.	10	3,019	-	-	-	302	302	2,717
LI	S. Surgeon Painting -05/2020	5/31/2020	S.L.	10	4,794	-	-	-	479	479	4,315
LI	S. Surgeon Painting Jun 2020	6/30/2020	S.L.	10	2,013	-	-	-	201	201	1,812
TOTAL LEASEHOLD IMPROVEMENTS					2,097,700		1,402,285		75,799		1,478,084
MOVABLE EQUIPMENT											
MME	Prior Period Acquisitions (Per 9/30/18 CR)	Various	S.L.	Various	936,966	669,817	52,139	721,956	52,139	774,095	162,871
2019 Additions											
MME	Qty 5 bedside cabinets	11/30/2018	S.L.	3	1,218	-	406	406	812	406	
MME	Recliner	11/30/2018	S.L.	8	508	-	63	63	126	382	
MME	foldable beach chair	11/30/2018	S.L.	5	2,667	-	533	533	1,066	1,601	
MME	10 stacking armchairs	11/30/2018	S.L.	5	2,979	-	596	596	1,182	1,977	
MME	desk w/ box file pedestal	11/30/2018	S.L.	10	744	-	74	74	148	596	
MME	4 lounge chairs&2 sofas	11/30/2018	S.L.	15	6,618	-	441	441	882	5,736	
MME	Bed-full-electric	11/30/2018	S.L.	10	640	-	64	64	128	512	
MME	Foldable Blender/Mixer	11/30/2018	S.L.	12	2,757	-	232	232	464	2,323	
MME	color printer - Id printer	12/31/2018	S.L.	12	1,670	-	135	135	270	1,190	
MME	1 electric bed 80"12/31/2018"	12/31/2018	S.L.	10	640	-	64	64	128	512	
MME	qry 4 electric DC beds 7680"	12/31/2018	S.L.	10	2,771	-	277	277	554	2,217	
MME	Dell Latitude Laptop	12/31/2018	S.L.	3	1,483	-	494	494	494	988	495
MME	HD Smart TV	12/31/2018	S.L.	5	848	-	170	170	340	508	
MME	10'x10' w/adj height base	1/31/2019	S.L.	10	896	-	90	90	180	716	
MME	transmitter and system tester	1/31/2019	S.L.	10	672	-	67	67	134	538	
MME	Qty3 tabletop 42"-1/3/2019"	1/31/2019	S.L.	10	942	-	94	94	188	754	
MME	Qty3 Cpts two-way lift chair	1/31/2019	S.L.	10	1,608	-	161	161	322	1,286	
MME	Qty 4 -22 bottom phones	1/31/2019	S.L.	5	1,684	-	293	293	586	586	
MME	Scanner	1/31/2019	S.L.	5	1,246	-	249	249	498	748	
MME	Headboard/ Footboard	3/31/2019	S.L.	7	8,328	-	1,190	1,190	2,380	5,948	
MME	Sonic Firewall	3/31/2019	S.L.	10	897	-	90	90	180	717	
MME	Smart Phone	3/31/2019	S.L.	5	943	-	189	189	378	565	
MME	HP printer power source	3/31/2019	S.L.	5	813	-	163	163	326	487	
MME	Steam Table & Serving Shelf	4/30/2019	S.L.	10	6,189	-	619	619	1,238	4,951	
MME	Electric Bed	4/30/2019	S.L.	12	693	-	58	58	116	577	
MME	5 Reduce Max Mattresses	4/30/2019	S.L.	5	872	-	174	174	348	524	
MME	3 Electric Beds	5/31/2019	S.L.	12	1,773	-	148	148	298	1,477	
MME	4 Electric Beds	5/31/2019	S.L.	10	632	-	63	63	126	565	
MME	4 Bedside Cabinets	5/31/2019	S.L.	12	2,429	-	202	202	404	2,025	
MME	4 Bedside Cabinets	5/31/2019	S.L.	15	1,481	-	99	99	198	1,283	
MME	4 Bedside Cabinets	6/30/2019	S.L.	15	1,457	-	97	97	194	1,263	
MME	4 Electric Beds	6/30/2019	S.L.	12	2,459	-	202	202	404	2,025	
MME	10'x10' w/adj height base	6/30/2019	S.L.	10	1,342	-	314	314	1,058	2,412	
MME	Vacuum Cleaner	8/31/2019	S.L.	8	1,130	-	141	141	282	848	
MME	Battery Load Bank	9/30/2019	S.L.	5	4,020	-	804	804	1,668	2,412	
MME	Mattress & Covers	9/30/2019	S.L.	5	2,417	-	483	483	966	1,451	
MME	Bariatric/ Geri Chair	9/30/2019	S.L.	10	424	-	42	42	84	340	
MME	2 Scales	9/30/2019	S.L.	15	1,008	-	67	67	134	874	
MME	Electric bed	9/30/2019	S.L.	12	693	-	58	58	116	577	
MME	Electric bed	9/30/2019	S.L.	12	693	-	58	58	116	577	
MME	Patient Lift	9/30/2019	S.L.	10	1,469	-	147	147	294	1,175	
MME	Patient Lift	9/30/2019	S.L.	10	2,476	-	248	248	496	1,980	
2020 Additions											
MME	Cherry Mahogany Table	10/31/2019	S.L.	15	1,287	-	-	-	86	86	1,201
MME	32 inch TV	10/31/2019	S.L.	5	904	-	-	-	181	181	723
MME	8 Reduce Max Mattresses	9/30/2020	S.L.	5	3,270	-	-	-	654	654	2,616
MME	10 Cabinets & Headboards	1/31/2020	S.L.	15	5,725	-	-	-	382	382	5,343
MME	Ultramed Bladder Scanner	1/30/2019	S.L.	7	8,147	-	-	-	1,164	1,164	6,983
MME	10 Reduce Max Mattresses	4/30/2020	S.L.	10	1,329	-	-	-	133	133	1,196
MME	10 Reduce Max Mattresses	4/30/2020	S.L.	5	2,180	-	-	-	436	436	1,744
MME	Meridian Icke Water Dispenser Conveyor Toaster	4/30/2020	S.L.	10	2,180	-	-	-	436	436	1,744
MME	Toaster	4/30/2020	S.L.	10	859	-	-	-	86	86	773
MME	10 Reduce Max Mattresses	6/30/2020	S.L.	5	2,180	-	-	-	436	436	1,744
MME	Electric Bed	7/31/2020	S.L.	12	676	-	-	-	56	56	620
MME	10 Reduce Max Mattresses	7/31/2020	S.L.	5	2,180	-	-	-	436	436	1,744
MME</td											

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

Name of Facility Harbor Hill Care Center, Inc. d/b/a Wa	License No. 2097-C	Report for Year Ended 9/30/2020	Page 25	of 37
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11. Property Questionnaire

Part A

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

Yes

No

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

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

Description	Total			
1. Date Land Purchased				
2. Date Structure Completed				
3. If NOT Original Owner, Date of Purchase				
4. Date of Initial Licensure				
5. Total Licensed Bed Capacity	150			
6. Square Footage	56,976			
7. Acquisition Cost				
a. Land				
b. Building				

Part B - Owner and Related Parties

	1st Mortgage	2nd Mortgage	3rd Mortgage	4th Mortgage
1. Financing				
a. Type of Financing (e.g., fixed, variable)	Fixed	Fixed		
b. Date Mortgage Obtained	10/01/17	10/01/17		
c. Interest Rate for the Cost Year	4.52%	4.52%		
d. Term of Mortgage (number of years)	5	5		
e. Amount of Principal Borrowed	2,825,000	3,890,000		
f. Principal balance outstanding as of 9/30/20	530,616	2,100,977		

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 9/30/2020			Page 26	of 37
Item		Total	CCNH	RHNS	(Specify)	
12. Interest						
A. Building, Land Improvement & Non-Movable Equipment						
1. First Mortgage		\$				
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)		\$				

(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 9/30/2020			Page 27	of 37
Item			Total	CCNH	RHNS	(Specify)
Subtotals Brought Forward:						
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)		\$	17,446	17,446		
Notes Payable / Admin / Computer Loan Interest						
13. Total All Interest Expense (12B7 + 12C3 + 12D)		\$	17,446	17,446		
14. Insurance						
a. Insurance on Property (buildings only)		\$	19,662	19,662		
b. Insurance on Automobiles		\$				
c. Insurance other than Property (as specified above)						
1. Umbrella (Blanket Coverage)		\$	13,455	13,455		
2. Fire and Extended Coverage		\$				
3. Other (Specify)		\$	78,824	78,824		
Crime / Liability Insurance						
14d. Total Insurance Expenditures (14a + b + c)		\$	111,941	111,941		
15. Total All Expenditures (A-13 thru C-14)		\$	15,043,944	15,043,944		

D. Adjustments to Statement of Expenditures

Name of Facility			License No.	Report for Year Ended		Page of	
Item No.	Page No.	Line No.		2097-C	9/30/2020	28 37	
			Item Description	Total Amount of Decrease	CCNH	RHNS	(Specify)
<i>Page 10 - Salaries and Wages</i>							
1.			Outpatient Service Costs	\$			
2.			Salaries not related to Resident Care	\$			
3.			Occupational Therapy	\$			
4.			Other - See attached Schedule	\$ 104,411	104,411		
<i>Page 13 - Professional Fees</i>							
5.			Resident Care Physicians **	\$			
6.	13	b10a	Occupational Therapy	\$ 335,735	335,735		
7.			Other - See attached Schedule	\$ 144,875	144,875		
<i>Pages 15 & 16 - Administrative and General</i>							
8.			Discriminatory Benefits	\$			
9.	15	1c	Bad Debts	\$ 230,631	230,631		
10.			Accounting	\$			
10a.			Legal	\$ 19,844	19,844		
11.			Telephone	\$			
12.	15	1h2	Cellular Telephone	\$ 1,280	1,280		
13.			Life insurance premiums on the life of Owners, Partners, Operators	\$			
14.	16	L3	Gifts, flowers and coffee shops	\$ 11,997	11,997		
15.			Education expenditures to colleges or universities for tuition and related costs for owners and employees	\$			
16.	16	L4	Travel for purposes of attending conferences or seminars outside the continental U.S. Other out-of-state travel in excess of one representative	\$ 1,064	1,064		
17.			Automobile Expense (e.g. personal use)	\$			
18.	16	m2/3	Unallowable Advertising *	\$ 32,184	32,184		
19.			Income Tax / Corporate Business Tax	\$			
20.	16	m10	Fund Raising / Contributions	\$ 1,500	1,500		
21.	16	m12	Unallowable Management Fees	\$ 344,028	344,028		
22.			Barber and Beauty	\$			
23.			Other - See attached Schedule	\$ 45,442	45,442		
<i>Page 18 - Dietary Expenditures</i>							
24.			Meals to employees, guests and others who are not residents	\$			
<i>Page 19 - Laundry Expenditures</i>							
25.			Laundry services to employees, guests and others who are not residents	\$			
<i>Page 20 - Housekeeping Expenditures</i>							
26.			Housekeeping services to employees, guests and others who are not residents	\$			
Subtotal (Items 1 - 26)			\$ 1,272,991	1,272,991			

* 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	(Specify)
10	12n	Marketing Salary	\$ 99,399		
10	12o	Respiratory Therapist	\$ 5,012		
Total Other Salaries Adjustment			\$ 104,411	\$ -	\$ -

Schedule of Fees Adjustments

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
13	8e	Pulmonologist / Orthopedic Doctor	\$ 65,793		
13	B12o	IV Nursing Consultant	60,472		
13	B12o	Rehab Consultant	18,610		
Total Other Fees Adjustments			\$ 144,875	\$ -	\$ -

Schedule of Other A&G Adjustments

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
16	m13	Penalties	\$ 18,185		
16	m13	Miscellaneous Expense	2,780		
15	Var	Benefits Associated with Marketing Salary	23,473		
15	Var	Benefits Associated with Respiratory Therapist Salary	1,004		
Total Other A&G Adjustments			\$ 45,442	\$ -	\$ -

National Health Care Associates, Inc. (CT)
Disallowance Schedule for Cell Phones
September 30, 2020

Pg. 28b

	<u>Amount</u>
Total Cell Phone Expense	2,720 TB Linked
Cell Phone Allowed Based on Bed Capacity	4
Monthly Allowable amount per Cell Phone	\$ 30
Months in Cost Report Year	<u>12</u>
Total Allowable Cost	\$ 1,440
Days in Cost Report (365 out of 365 Days)	365
Days in Cost Report Year	<u>365</u>
Partial Year Allowable %	<u>100%</u>
Revised Allowable Cost	\$ 1,440
Disallowed Cell Phone (Page 28, Line 12)	<u>\$ 1,280</u>

Water's Edge Health & Rehab
Calculation of Allowable Management Fee
September 30, 2020

Pg. 28c

<u>Description</u>	<u>Amount</u>
Management fees Charged	709,263
Accounting Charges	20,600
Total Management Fees Per Agreement	729,863
 Patient Days	 44,695
Imputed Days - 90% Occupancy (365/365 Days)	49,275
Amount Per Patient Day (Greater of 90% or Actual Days)	\$ 14.81
 PPD Allowance Per Client 2019	 7.82
2020 CPI Increase %	1.02%
 PPD Allowance 9/30/2020	 7.83
 Amount over (Under)	 \$ 6.9818
 Total Days	 49,275
Disalloweed Management Fee	\$ 344,028

Respiratory Therapist Benefits Disallowance

Respiratory Therapist Salary	5,012	Page 10
Total Salaries	6,848,679	TB Linked
Percent to Total Salaries	0.07%	

Total Benefits (Pg 15, Line 1a3 - 1a6) 1,371,864 [TB Linked](#)

Respiratory Therapist Benefits Disallowed **1,004** [Page 28 attachment](#)

State of Connecticut

Annual Report of Long-Term Care Facility

CSP-29 Rev. 9/2018

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

Name of Facility			License No.	Report for Year Ended		Page of	
Harbor Hill Care Center, Inc. d/b/a Water's Edge Center for I			2097-C	9/30/2020		29 37	
Item No.	Page No.	Line No.	Item Description	Total Amount of Decrease	CCNH	RHNS	(Specify)
			Subtotals Brought Forward	\$ 1,272,991	1,272,991		
Page 20 - Resident Care Supplies***							
27.	20	5a2	Prescription Drugs	\$ 377,480	377,480		
28.	20	5d	Ambulance/Limousine	\$ 28,221	28,221		
29.	20	5f	X-rays, etc	\$ 37,348	37,348		
30.	20	5h	Laboratory	\$ 40,799	40,799		
31.			Medical Supplies	\$			
32.	20	5e2	Oxygen (non emergency)	\$ 8,969	8,969		
33.			Occupational Therapy	\$			
34.			Other - See Attached Schedule	\$ 137,423	137,423		
Page 22 - Maintenance and Property							
35.			Excess Movable Equipment Depreciation				
			See Attached Schedule	\$ 1,079	1,079		
36.			Depreciation on Unallowable Motor Vehicles	\$			
37.			Unallowable Property and Real Estate Taxes	\$			
38.			Rental of Building Space or Rooms	\$			
39.			Other - See Attached Schedule	\$			
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	\$ 28,352	28,352		
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)				\$ 1,932,662	1,932,662		

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

Schedule of Other Ancillary Costs

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
20	5i	Cable Television Disallowance (See Attached)	\$ 19,058		
20	5c	Med B Nursing Supplies	15,967		
20	51	Supplies - Rehab Tpy and Ancllry	332		
20	51	IV Thy Supplies - Rehab Tpy and Ancllry	10,855		
20	51	Equip Rental - Nursing	56,761		
20	51	Equip Rental - Rehab Tpy and Ancllry	10,497		
20	51	Equip Rental - Respiratory	23,953		
Total Other Ancillary Costs			\$ 137,423	\$ -	\$ -

Schedule of Excess Movable Equipment Depreciation

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
22	7b	Non Allowable Depreciation for Mattresses and TVs	\$ 1,079		
Total Excess Movable Equipment Depreciation			\$ 1,079	\$ -	\$ -

Schedule of Other Property Adjustments

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
Total Other Property Adjustments			\$ -	\$ -	\$ -

Schedule of Other - Indirect Adjustments

Attachment Page 29

Schedule of Other - Miscellaneous Administrative Adjustments

Schedule of Other - Direct Adjustments

Schedule of Unallowable Building Interest

Total Cable TV Expense	22,658	TB Linked
Total Monthly Fee Allowed	\$ 300	
Total Months	12	
Total Allowable Expense	\$ 3,600	
Partial Year Cost Report (365 out of 365 Days)	\$ 365	
Days in Cost Report Year	365	
Partial Year Allowable %	100.00%	
Revised Allowable Cost	\$ 3,600	
Disallowed Expense	<u>\$ 19,058</u>	{a}

Tickmark

{a}

Ties to page 29a

F. Statement of Revenue

Name of Facility	License No.	Report for Year Ended 9/30/2020			Page 30	of 37
Item		Total	CCNH	RHNS	(Specify)	
I. Resident Room, Board & Routine Care Revenue						
1. a. Medicaid Residents (<i>CT only</i>)	\$ 14,594,990	14,594,990				
b. Medicaid Room and Board Contractual Allowance **	\$ (6,609,350)	(6,609,350)				
2. a. Medicaid (<i>All other states</i>)	\$					
b. Other States Room and Board Contractual Allowance **	\$					
3. a. Medicare Residents (<i>all inclusive</i>)	\$ 1,881,660	1,881,660				
b. Medicare Room and Board Contractual Allowance **	\$ (1,618,253)	(1,618,253)				
4. a. Private-Pay Residents and Other	\$ 4,521,853	4,521,853				
b. Private-Pay Room and Board Contractual Allowance **	\$ (1,048,272)	(1,048,272)				
II. Other Resident Revenue						
1. a. Prescription Drugs - Medicare	\$ 142,832	142,832				
b. Prescription Drugs - Medicare Contractual Allowance **	\$ (168,794)	(168,794)				
c. Prescription Drugs - Non-Medicare	\$ 187,362	187,362				
d. Prescription Drugs - Non-Medicare Contractual Allowance **	\$ (202,469)	(202,469)				
2. a. Medical Supplies - Medicare	\$					
b. Medical Supplies - Medicare Contractual Allowance **	\$					
c. Medical Supplies - Non-Medicare	\$					
d. Medical Supplies - Non-Medicare Contractual Allowance **	\$					
3. a. Physical Therapy - Medicare	\$ 337,870	337,870				
b. Physical Therapy - Medicare Contractual Allowance **	\$ 126,315	126,315				
c. Physical Therapy - Non-Medicare	\$ 368,135	368,135				
d. Physical Therapy - Non-Medicare Contractual Allowance **	\$ (276,434)	(276,434)				
4. a. Speech Therapy - Medicare	\$ 284,445	284,445				
b. Speech Therapy - Medicare Contractual Allowance **	\$ (76,612)	(76,612)				
c. Speech Therapy - Non-Medicare	\$ 108,804	108,804				
d. Speech Therapy - Non-Medicare Contractual Allowance **	\$ (73,227)	(73,227)				
5. a. Occupational Therapy - Medicare	\$ 626,739	626,739				
b. Occupational Therapy - Medicare Contractual Allowance **	\$ (217,994)	(217,994)				
c. Occupational Therapy - Non-Medicare	\$ 324,417	324,417				
d. Occupational Therapy - Non-Medicare Contractual Allowance **	\$ (253,135)	(253,135)				
6. a. Other (<i>Specify</i>) - Medicare	\$ 1,497,798	1,497,798				
b. Other (<i>Specify</i>) - Non-Medicare	\$ 142,769	142,769				
III. Total Resident Revenue (Section I. thru Section II.)	\$ 14,601,449	14,601,449				
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>)	\$ 693	693				
6. Private Duty Nurses' Fees	\$					
7. Barber, Coffee, Beauty and Gift shops	\$					
8. Other (<i>Specify</i>)	\$ 548,181	548,181				
V. Total Other Revenue (1 thru 8)	\$ 548,874	548,874				
VI. Total All Revenue (III +V)	\$ 15,150,323	15,150,323				

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

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

Schedule of Other Resident Revenue - Medicare

Related Exp

Page Ref	Description	CCNH	RHNS	(Specify)
30 II 6a	Medicare A NTA Contra-WtrsEdge	\$ 517,767		
30 II 6a	Medicare A Nsng Comp Contra-WtrsEdge	849,194		
30 II 6a	Medicare Pt A Ambulance-WtrsEdge	12,639		
30 II 6a	MCR Pt A Chargeable Med Supp-WtrsEdge	9,822		
30 II 6a	MCR Pt A Charge Med Supp Contra-WtrsEdge	(9,822)		
30 II 6a	Medicare Pt A IV Therapy-WtrsEdge	25,963		
30 II 6a	Medicare Pt A Lab-WtrsEdge	71,456		
30 II 6a	Medicare Pt A X-Ray-WtrsEdge	25,083		
30 II 6a	Medicare Pt A Sequestration-WtrsEdge	(23,193)		
30 II 6a	Medicare Pt A Settlement-WtrsEdge	17,788		
30 II 6a	Medicare Pt B Flu/Pneumonia-WtrsEdge	1,101		
Total Other Resident Revenue - Medicare		\$ 1,497,798	\$ -	\$ -

Schedule of Other Non-Medicare Resident Revenue

Related Exp

Page Ref	Description	CCNH	RHNS	(Specify)
30 II 6b	Hospice X-Ray	\$ 167		
30 II 6b	Medicaid Ambulance-WtrsEdge	526		
30 II 6b	Medicaid IV Therapy-WtrsEdge	194		
30 II 6b	Medicaid Lab-WtrsEdge	1,530		
30 II 6b	Medicaid X-Ray-WtrsEdge	533		
30 II 6b	Medicare Pt B Prior Period-WtrsEdge	(2,330)		
30 II 6b	Private Lab-WtrsEdge	75		
30 II 6b	Private X-Ray-WtrsEdge	182		
30 II 6b	Comm Ins Lab-WtrsEdge	5,314		
30 II 6b	Comm Ins X-Ray-WtrsEdge	1,523		
30 II 6b	Mgd Medicare NTA Contra-WtrsEdge	19,295		
30 II 6b	Mgd Medicare Nsng Comp Contra-WtrsEdge	31,793		
30 II 6b	Mgd Medicare IV Therapy	16,370		
30 II 6b	Mgd Medicare Lab	54,634		
30 II 6b	Mgd Medicare Specialty Beds	1,426		
30 II 6b	Mgd Medicare X-Ray	12,235		
30 II 6b	Mgd Medicare Flu/Pneumonia	1,254		
30 II 6b	Mgd Medicare Prior Period	(1,952)		
Total Other Resident Revenue		\$ 142,769	\$ -	\$ -

Interest Income

Account

Page Ref	Account	Balance	CCNH	RHNS	(Specify)
30 IV 5	Interest on Money Market Account	357,099	\$ 693		
Total Interest Income		\$ 693	\$ -	\$ -	

Schedule of Other Revenue

Page Ref	Description	CCNH	RHNS	(Specify)
30 IV 8	Refunds / Rebates (Disallowed on Pg 29a)	\$ 18,182		
30 IV 8	Lawsuit Revenue (No CY Expense)	1,036		
30 IV 8	UHC Income	10,610		
30 IV 8	Miscellaneous Revenue (Disallowed on Pg 29a)	425		
30 IV 8	Prior Period Revenue	7,115		
30 IV 8	CT PET Tax Income (Disallowed on Pg 29a)	9,745		
30 IV 8	HHS Stimulus Revenue	501,068		
Total Other Revenue		\$ 548,181	\$ -	\$ -

G. Balance Sheet

Name of Facility	License No.	Report for Year Ended	Page of
		9/30/2020	31 37
Account			Amount
Assets			
A. Current Assets			
1. Cash (<i>on hand and in banks</i>)			\$ 2,034,181
2. Resident Accounts Receivable (Less Allowance for Bad Debts)			\$ 1,949,135
3. Other Accounts Receivable (Excluding Owners or Related Parties)			\$
4. Inventories			\$ 76,354
5. Prepaid Expenses			\$ 150,549
a. _____			
b. _____			
c. _____			
d. See Schedule			150,549
6. Interest Receivable			\$
7. Medicare Final Settlement Receivable			\$
8. Other Current Assets (<i>itemize</i>)			\$ 18,010
Resident Refunds			1,010
Security Deposits			17,000
See Schedule			
A-9. Total Current Assets (Lines A1 thru 8)			\$ 4,228,229
B. Fixed Assets			
1. Land			\$
2. Land Improvements	*Historical Cost	_____	\$
	Accum. Depreciation	Net	
3. Buildings	*Historical Cost	_____	\$
	Accum. Depreciation	Net	
4. Leasehold Improvements	*Historical Cost	2,097,700	\$ 540,049
	Accum. Depreciation	1,557,651 Net	
5. Non-Movable Equipment	*Historical Cost	_____	\$
	Accum. Depreciation	Net	
6. Movable Equipment	*Historical Cost	1,049,530	\$ 261,099
	Accum. Depreciation	788,431 Net	
7. Motor Vehicles	*Historical Cost	_____	\$
	Accum. Depreciation	Net	
8. Minor Equipment-Not Depreciable			\$
9. Other Fixed Assets (<i>itemize</i>)			\$ 51,943
See Schedule			51,943
B-10. Total Fixed Assets (Lines B1 thru 9)			\$ 853,091

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

(Carry Total forward to next page)

Schedule of Prepaid Expenses Page 31 Line A5

Page Ref	Line Ref	Description	
31	A5	Prepaid Worker Comp	\$ 17,390
31	A5	Prepaid General Insurance	12,215
31	A5	Prepaid Expenses Other	23,615
31	A5	Prepaid Real Estate Taxes	30,674
31	A5	Prepaid Personal Property Taxes	3,954
31	A5	Prepaid Mgmt Assets	23,288
31	A5	CT PET Deferred Tax	39,413
Total Prepaid Expenses			\$ 150,549

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	E/S vs C/R NBV	\$ (4,307)
31	B9	Construction in Progress	\$ 56,251
31	B9	Rounding	\$ (1)
Total Other Other Fixed Assets (Itemize)			\$ 51,943

Schedule of Other Assets Page 32 Line D7

Page Ref	Line Ref	Description	
Total Other Assets			\$ -

Schedule of Notes Payable (Itemize) Page 33 Line A2

Page Ref	Line Ref	Description	
Total Notes Payable			\$ -

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

Page Ref	Line Ref	Description	
33	A12	Loans and Exchange	\$ (4,639)
33	A12	Unclaimed ADP Checks	11,334
33	A12	Due to Medicaid	198,394
33	A12	Deferred Revenue RCF	769,198
33	A12	Patient Allowance Exchange	15,044
33	A12	Patient Funds	100,899
33	A12	Accrued Expenses	227,630
33	A12	Accrued Pension	19,439
33	A12	Accrued Worker's Comp	59,549
33	A12	CT PET Tax Accrued Expenses	15,205
Total Other Current Liabilities (Itemize)			\$ 1,412,053

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

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

G. Balance Sheet (cont'd)

Name of Facility	License No.	Report for Year Ended	Page of
Harbor Hill Care Center, Inc. d/b/a Wat	2097-C	9/30/2020	32 37
Account			Amount
Total Brought Forward:			\$ 5,081,320
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 (itemize)			\$
6. Loans to Owners or Related Parties (itemize)			\$ 758,863
Name and Address	Amount	Loan Date	
Due from Realty / Related	758,863		
7. Other Assets (itemize)			\$
See Schedule			
D-8. Total Investments and Other Assets (Lines D1 thru 7)			\$ 758,863
D-9. Total All Assets (Lines A9 + B10 + C8 + D8)			\$ 5,840,183

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

G. Balance Sheet (cont'd)

Name of Facility	License No.	Report for Year Ended	Page	of										
Harbor Hill Care Center, Inc. d/b/a Water's Edge	2097-C	9/30/2020	33	37										
Account				Amount										
Liabilities														
A. Current Liabilities														
1. Trade Accounts Payable				\$ 786,253										
2. Notes Payable (<i>itemize</i>)				\$ 130,277										
Notes Payable ST2-WtrsEdge				41,551										
Notes Payable ST5-WtrsEdge				8,970										
Notes/Loans Payable S/T - WtrsEdge				79,756										
See Schedule														
3. Loans Payable for Equipment (<i>Current portion</i>) (<i>itemize</i>)				\$ 20,770										
<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="text-align: left;">Name of Lender</th> <th style="text-align: left;">Purpose</th> <th style="text-align: left;">Amount</th> <th style="text-align: left;">Date Due</th> <th></th> </tr> </thead> <tbody> <tr> <td></td> <td>Equipment Lease ST</td> <td style="text-align: right;">20,770</td> <td></td> <td></td></tr> </tbody> </table>					Name of Lender	Purpose	Amount	Date Due			Equipment Lease ST	20,770		
Name of Lender	Purpose	Amount	Date Due											
	Equipment Lease ST	20,770												
4. Accrued Payroll (<i>Exclusive of Owners and/or Stockholders only</i>)				\$ 431,021										
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>)				\$ 1,412,053										
See Schedule				1,412,053										
A-13. Total Current Liabilities (Lines A1 thru 12)				\$ 2,780,374										

* 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 Harbor Hill Care Center, Inc. d/b/a Water's Edge	License No. 2097-C	Report for Year Ended 9/30/2020	Page 34	of 37
Account			Amount	
Total Brought Forward:			2,780,374	
Liabilities (cont'd)				
B. Long-Term Liabilities				
1. Loans Payable-Equipment (<i>itemize</i>)			\$ 80,826	
Name of Lender	Purpose	Amount	Date Due	
	Equipment Lease LT	80,826		
2. Mortgages Payable			\$	
3. Loans from Owners or Related Parties (<i>itemize</i>)			\$ 1,834,299	
Name and Address of Lender	Amount	Loan Date		
Due to Related / Other	1,834,299			
4. Other Long-Term Liabilities (<i>itemize</i>)			\$ 204,933	
Notes Payable LT2-WtrsEdge			66,660	
Notes Payable LT5-WtrsEdge			7,002	
Notes/Loans Payable L/T - WtrsEdge			131,271	
See Schedule				
B-5. Total Long-Term Liabilities (Lines B1 thru 4)			\$ 2,120,058	
C. Total All Liabilities (Lines A-13 + B-5)			\$ 4,900,432	

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

Name of Facility Harbor Hill Care Center, Inc. d/b/a Wa	License No. 2097-C	Report for Year Ended 9/30/2020	Page 35	of 37
Account				Amount
A. Reserves				
1. Reserve for value of leased land				\$
2. Reserve for depreciation value of leased buildings and appurtenances to be amortized				\$
3. Reserve for depreciation value of leased personal property (<i>Equity</i>)				\$
4. Reserve for leasehold real properties on which fair rental value is based				\$
5. Reserve for funds set aside as donor restricted				\$
6. Total Reserves				\$
B. Net Worth				
1. Owner's Capital				\$
2. Capital Stock				\$
3. Paid-in Surplus				\$ 1,212,446
4. Treasury Stock				\$
5. Cumulated Earnings				\$ (374,766)
6. Gain or Loss for Period 10/1/2019 thru 9/30/2020				\$ 102,071
7. Total Net Worth				\$ 939,751
C. Total Reserves and Net Worth				\$ 939,751
D. Total Liabilities, Reserves, and Net Worth				\$ 5,840,183

H. Changes in Total Net Worth

Name of Facility	License No.	Report for Year Ended	Page	of		
Harbor Hill Care Center, Inc. d/b/a Water	2097-C	9/30/2020	36	37		
Account				Amount		
A. Balance at End of Prior Period as shown on Report of 09/30/2019				\$ 829,347		
B. Total Revenue (<i>From Statement of Revenue Page 30</i>)				\$ 15,150,323		
C. Total Expenditures (<i>From Statement of Expenditures Page 27</i>)				\$ 15,048,252		
D. Net Income or Deficit				\$ 102,071		
E. Balance				\$ 931,418		
F. Additions						
1. Additional Capital Contributed (<i>itemize</i>)						
Expenses Per Page 27				\$ 15,043,944		
F/S vs C/R Depreciation				4,308		
Total Expenses				\$ 15,048,252		
2. Other (<i>itemize</i>)						
Prior Period Adjustment				\$ 8,333		
F-3. Total Additions				\$ 8,333		
G. Deductions						
1. Drawings of Owners/Operators/Partners (<i>Specify</i>)				\$		
Name and Address (No., City, State, Zip)		Title	Amount			
2. Other Withdrawals (<i>Specify</i>)				\$		
Purpose		Amount				
3. Total Deductions				\$		
H. Balance at End of Period				\$ 939,751		
I. Balance at End of Period				\$ 939,751		

I. Preparer's/Reviewer's Certification

Name of Facility Harbor Hill Care Center, Inc. d/b/a Water's	License No. 2097-C	Report for Year Ended 9/30/2020	Page of 37 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 type="checkbox"/> (Specify)	

Preparer/Reviewer Certification

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.

Signature of Preparer <i>Matthew S. Bavolack</i>	Title Principal	Date Signed 02/11/2021
Printed Name of Preparer Matthew S. Bavolack		
Address 555 Long Wharf Drive, New Haven, CT 06511		Phone Number 203-781-9600
Contacted Person Regarding Additional Information Needed Regarding This Report John Phelps		Phone Number 516-705-4813
Contact Email Address jphelps@nathealthcare.com		

ACCOUNTANTS' CONSULTING REPORT

Management is responsible for the accompanying Annual Report of Long-Term Care Facility (the “Cost Report”) for Harbor Hill Care Center, Inc. d/b/a Water’s Edge Center for Health & Rehabilitation for the year ended September 30, 2020, 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 Harbor Hill Care Center, Inc. d/b/a Water’s Edge Center for Health & Rehabilitation. 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 report is intended solely for the information and use of the management of Harbor Hill Care Center, Inc. d/b/a Water’s Edge Center for Health & Rehabilitation 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 6, 2021

Annual Report of Long-Term Care Facility Cost Year 2020 Checklist

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

Facility Name Harbor Hill Care Center, Inc. d/b/a Water's Edge Center for Health & Rehabilitation

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

Yes No

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

Explanation: _____

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

Explanation: _____

Yes No

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

Explanation: _____

Yes No

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

Explanation: _____

Yes No

<input checked="" type="checkbox"/>	<input type="checkbox"/>
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5. Do accounting and legal fees reported on Page 7 agree with Page 15, Lines 1d and 1e, respectively?

Explanation: _____

Yes No

<input checked="" type="checkbox"/>	<input type="checkbox"/>
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6. During cost year, did you report all certified bed changes on Page 9? Do the bed change dates agree to the license issued by the Department of Health?

Explanation: _____

Yes No

<input checked="" type="checkbox"/>	<input type="checkbox"/>
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7. If there has been a change in Administrators, have the dates of employment and applicable hours for each Administrator been reported on Page 12?

Explanation: _____

Yes No

<input checked="" type="checkbox"/>	<input type="checkbox"/>
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8. Have hours been reported for all expenses claimed on Page 13? Hours must be actual rather than estimated.

Explanation: _____

Yes No

<input checked="" type="checkbox"/>	<input type="checkbox"/>
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9. Has resident day user fee expense been properly reported on Page 15, Line 1k3?

Explanation: _____

Yes No

<input checked="" type="checkbox"/>	<input type="checkbox"/>
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10. Have purchased services greater than \$10,000 reported on Pages 16, 18, 19, 20 and 22 been detailed on Page 21?

Explanation: _____

Yes No

<input checked="" type="checkbox"/>	<input type="checkbox"/>
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11. Have the dietary and laundry questionnaires on Pages 18 and 19 been completed?

Explanation: _____

Yes No

<input checked="" type="checkbox"/>	<input type="checkbox"/>
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12. Has the personal use portion of automobile expense been disallowed, including, depreciation, lease payments, insurance and taxes?

Explanation: _____

Yes No

<input checked="" type="checkbox"/>	<input type="checkbox"/>
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13. Does historical cost and accumulated depreciation of all assets reported on Pages 23 and 24 roll forward from the prior cost year?

Explanation: _____

Yes No

<input checked="" type="checkbox"/>	<input type="checkbox"/>
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14. Does the net book value of all assets reported on Pages 23 and 24 agree with the net book value reported on Pages 31 and 32?

Explanation: _____

Yes No

<input checked="" type="checkbox"/>	<input type="checkbox"/>
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15. Has asset useful life been reported in accordance with the 2018 edition of the American Hospital Association guidelines?

Explanation: _____

Yes No

<input checked="" type="checkbox"/>	<input type="checkbox"/>
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16. Have all assets been categorized between movable and fixed in accordance with the 2013 edition of the American Hospital Association guidelines?

Explanation: _____

Yes No

<input checked="" type="checkbox"/>	<input type="checkbox"/>
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17. Have all contractual allowances been properly reported on Page 30?

Explanation: _____

Yes No

<input checked="" type="checkbox"/>	<input type="checkbox"/>
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18. Were all discrepancies on the Error Page addressed?

Explanation: _____

Yes No

<input checked="" type="checkbox"/>	<input type="checkbox"/>
-------------------------------------	--------------------------

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

Explanation: _____

Yes No

<input checked="" type="checkbox"/>	<input type="checkbox"/>
-------------------------------------	--------------------------

20. Have detailed schedules been provided for all “other” line items, fixed asset and movable equipment additions? *If detail is not provided, appropriate disallowances will be made.*

Explanation: _____

Yes No

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

Explanation: _____

Yes No

<input checked="" type="checkbox"/>	<input type="checkbox"/>
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22. Has all required documentation been submitted to the Annual Report review and audit contractor?

Explanation: _____

Client: **National Health Care Associates, Inc. (CT)**
 Engagement: **Medicaid - Water's Edge Health & Rehab**
 Period Ending: **9/30/2020**
 Trial Balance: **A.01 - TB-CCNH**

Account	Description	ADJ	JE Ref #	RJE	FINAL
		9/30/2020			9/30/2020
101005-0112-00-000-0	Cash Operating MnT-WtrsEdge	684,218.00			684,218.00
102000-0112-00-000-0	Cash - Payroll-WtrsEdge	8,666.00			8,666.00
104000-0112-00-000-0	Cash Savings-WtrsEdge	1,238,148.00			1,238,148.00
105000-0112-00-000-0	Cash Savings Patients-WtrsEdge	100,899.00			100,899.00
106000-0112-00-000-0	Petty Cash-WtrsEdge	1,500.00			1,500.00
106100-0112-00-000-0	Petty Cash Res Funds-WtrsEdge	750.00			750.00
107000-0112-00-000-0	Resident Refunds-WtrsEdge	1,010.00			1,010.00
110000-0112-00-000-0	Accounts Receivable-WtrsEdge	196,249.00			196,249.00
111000-0112-00-000-0	A/R Private-WtrsEdge	400,179.00			400,179.00
111200-0112-00-000-0	A/R Comm Ins-WtrsEdge	91,116.00			91,116.00
111300-0112-00-000-0	AR Hospice-WtrsEdge	80,836.00			80,836.00
111400-0112-00-000-0	A/R Mgd Medicare	126,971.00			126,971.00
112000-0112-00-000-0	A/R Medicare Pt A-WtrsEdge	346,146.00			346,146.00
112500-0112-00-000-0	A/R Medicare Pt B-WtrsEdge	25,727.00			25,727.00
113000-0112-00-000-0	A/R Medicaid-WtrsEdge	916,635.00			916,635.00
113100-0112-00-000-0	A/R Mgd Medicaid	0.00			0.00
114000-0112-00-000-0	A/R Patient Pticipation-WtrsEdge	74,167.00			74,167.00
116100-0112-00-000-0	Medicare Co-Ins Bad Debt-WtrsEdge	17,788.00			17,788.00
116200-0112-00-000-0	Allowance for Doubtful Accounts-WtrsEdge	(326,679.00)			(326,679.00)
121400-0112-00-000-0	Prepaid Workers Comp-WtrsEdge	17,390.00			17,390.00
122200-0112-00-000-0	Prepaid Gen. Ins-WtrsEdge	12,215.00			12,215.00
129000-0112-00-000-0	Prepaid Expense Other-WtrsEdge	23,615.00			23,615.00
129100-0112-00-000-0	Prepaid Real Estate Taxes-WtrsEdge	30,674.00			30,674.00
129110-0112-00-000-0	Prepaid Personal Property Taxes-WtrsEdge	3,954.00			3,954.00
129300-0112-00-000-0	Prepaid Mgmt Assets-WtrsEdge	23,288.00			23,288.00
129900-0112-00-000-0	CT PET Deferred Tax-WtrsEdge	39,413.00			39,413.00
130000-0112-00-000-0	Inventory-WtrsEdge	76,354.00			76,354.00
141400-0112-00-000-0	Due from Realty-WtrsEdge	47,876.00			47,876.00
141600-0112-00-000-0	Due from Related-WtrsEdge	710,987.00			710,987.00
145000-0112-00-000-0	Security Deposits-WtrsEdge	17,000.00			17,000.00
153600-0112-00-000-0	Construction in Progress-WtrsEdge	56,251.00			56,251.00
154000-0112-00-000-0	Leasehold Improvement-WtrsEdge	2,087,259.00		(6,971.00)	2,080,288.00
154100-0112-00-000-0	Leasehold Improvement Mgmt-WtrsEdge	17,411.00	RJE - 6	(6,971.00)	17,411.00
156000-0112-00-000-0	Moveable Equip-WtrsEdge	1,055,306.00		6,971.00	1,062,277.00
163000-0112-00-000-0	Accum Dep - Building-WtrsEdge	(18,729.00)	RJE - 6	6,971.00	(18,729.00)
164000-0112-00-000-0	Accum Amort - LHI-WtrsEdge	(1,525,218.00)			(1,525,218.00)
164100-0112-00-000-0	Accum Amort - LHI Mgmt-WtrsEdge	(17,411.00)			(17,411.00)
166000-0112-00-000-0	Accum Dep - Moveable Equip-WtrsEdge	(801,777.00)			(801,777.00)
210000-0112-00-000-0	Accounts Payable-WtrsEdge	(786,253.00)			(786,253.00)
211002-0112-00-000-0	Notes Payable ST2-WtrsEdge	(41,551.00)			(41,551.00)
211005-0112-00-000-0	Notes Payable ST5-WtrsEdge	(8,970.00)			(8,970.00)
211006-0112-00-000-0	Notes/Loans Payable S/T - WtrsEdge	(79,756.00)			(79,756.00)
211102-0112-00-000-0	Notes Payable LT2-WtrsEdge	(66,660.00)			(66,660.00)
211105-0112-00-000-0	Notes Payable LT5-WtrsEdge	(7,002.00)			(7,002.00)
211106-0112-00-000-0	Notes/Loans Payable L/T - WtrsEdge	(131,271.00)			(131,271.00)
211400-0112-00-000-0	Equipment Obligation ST-WtrsEdge	(20,770.00)			(20,770.00)
211411-0112-00-000-0	Equipment Obligation LT 1-WtrsEdge	(80,826.00)			(80,826.00)
220000-0112-00-000-0	Loans and Exchange-WtrsEdge	4,639.00			4,639.00
220200-0112-00-000-0	Unclaimed ADP checks-WtrsEdge	(11,334.00)			(11,334.00)
221700-0112-00-000-0	Due to Medicaid-WtrsEdge	(198,394.00)			(198,394.00)
221760-0112-00-000-0	Deferred Revenue Rcf-WtrsEdge	(769,198.00)			(769,198.00)
226000-0112-00-000-0	Patient Allowance Exchange-WtrsEdge	(15,044.00)			(15,044.00)
226200-0112-00-000-0	Patients Fund-WtrsEdge	(100,899.00)			(100,899.00)
250000-0112-00-000-0	Accrued Expenses-WtrsEdge	(227,630.00)			(227,630.00)
250020-0112-00-000-0	Accrued Pension-WtrsEdge	(19,439.00)			(19,439.00)
250030-0112-00-000-0	Accrued Worker's Comp-WtrsEdge	(59,549.00)			(59,549.00)
250100-0112-00-000-0	Accrued Payroll-WtrsEdge	(431,021.00)			(431,021.00)
251000-0112-00-000-0	Accrued Purchase-WtrsEdge- - -	0.00			0.00
254900-0112-00-000-0	CT PET Tax Accrued Expense-WtrsEdge	(15,205.00)			(15,205.00)
271500-0112-00-000-0	Due to Related-WtrsEdge	(1,806,623.00)			(1,806,623.00)
274000-0112-00-000-0	Due to Other-WtrsEdge	(27,676.00)			(27,676.00)

Account	Description	ADJ	JE Ref #	RJE	FINAL
		9/30/2020			9/30/2020
280000-0112-00-000-0	Capital-WtrsEdge	332,429.00			332,429.00
280100-0112-00-000-0	Paid in Capital-WtrsEdge	(1,212,446.00)			(1,212,446.00)
280200-0112-00-000-0	Shareholders Undis Earn-WtrsEdge	2,493,558.00			2,493,558.00
295000-0112-00-000-0	Retained Earnings-WtrsEdge	(2,451,221.00)			(2,451,221.00)
303005-0112-00-000-0	Hospice Contra Other	167.00			167.00
303100-0112-00-000-0	Hospice Revenue-WtrsEdge	(1,556,483.00)			(1,556,483.00)
303700-0112-00-000-0	Hospice C/A-WtrsEdge	719,844.00			719,844.00
304100-0112-00-000-0	Hospice Pharmacy	(1,850.00)			(1,850.00)
304105-0112-00-000-0	Hospice Pharmacy Contra	1,850.00			1,850.00
304300-0112-00-000-0	Hospice PT-WtrsEdge	905.00			905.00
304305-0112-00-000-0	Hospice PT Contra-WtrsEdge	(997.00)			(997.00)
304400-0112-00-000-0	Hospice ST	0.00			0.00
304405-0112-00-000-0	Hospice ST Contra	0.00			0.00
304800-0112-00-000-0	Hospice OT-WtrsEdge	(1,980.00)			(1,980.00)
304805-0112-00-000-0	Hospice OT Contra----	1,430.00			1,430.00
305000-0112-00-000-0	Hospice X-Ray	(167.00)			(167.00)
311000-0112-00-000-0	Medicaid Room & Board-WtrsEdge	(14,594,990.00)			(14,594,990.00)
311005-0112-00-000-0	Medicaid Room & Board Contra-WtrsEdge	6,606,762.00			6,606,762.00
313005-0112-00-000-0	Medicaid Contra Other-WtrsEdge	2,588.00			2,588.00
314000-0112-00-000-0	Medicaid Ambulance-WtrsEdge	(526.00)			(526.00)
314100-0112-00-000-0	Medicaid Pharmacy-WtrsEdge	(39,166.00)			(39,166.00)
314105-0112-00-000-0	Medicaid Pharmacy Contra-WtrsEdge	39,360.00			39,360.00
314300-0112-00-000-0	Medicaid PT-WtrsEdge	(82,505.00)			(82,505.00)
314305-0112-00-000-0	Medicaid PT Contra-WtrsEdge	82,505.00			82,505.00
314400-0112-00-000-0	Medicaid ST-WtrsEdge	(22,430.00)			(22,430.00)
314405-0112-00-000-0	Medicaid ST Contra-WtrsEdge	22,430.00			22,430.00
314500-0112-00-000-0	Medicaid IV Therapy-WtrsEdge	(194.00)			(194.00)
314600-0112-00-000-0	Medicaid Lab-WtrsEdge	(1,530.00)			(1,530.00)
314800-0112-00-000-0	Medicaid OT-WtrsEdge	(75,423.00)			(75,423.00)
314805-0112-00-000-0	Medicaid OT Contra-WtrsEdge	75,423.00			75,423.00
315000-0112-00-000-0	Medicaid X-Ray-WtrsEdge	(533.00)			(533.00)
321000-0112-00-000-0	Medicare Pt A Room & Board-WtrsEdge	(1,881,660.00)			(1,881,660.00)
321005-0112-00-000-0	Medicare Pt A R and B Contra-WtrsEdge	1,509,075.00			1,509,075.00
321006-0112-00-000-0	Medicare A PT Contra-WtrsEdge	(358,016.00)			(358,016.00)
321007-0112-00-000-0	Medicare A OT Contra-WtrsEdge	(335,491.00)			(335,491.00)
321008-0112-00-000-0	Medicare A ST Contra-WtrsEdge	(182,256.00)			(182,256.00)
321009-0112-00-000-0	Medicare A NTA Contra-WtrsEdge	(517,767.00)			(517,767.00)
321010-0112-00-000-0	Medicare A Nsng Comp Contra-WtrsEdge	(849,194.00)			(849,194.00)
323005-0112-00-000-0	Medicare Pt A Contra Other-WtrsEdge	109,178.00			109,178.00
324000-0112-00-000-0	Medicare Pt A Ambulance-WtrsEdge	(12,639.00)			(12,639.00)
324100-0112-00-000-0	Medicare Pt A Pharmacy-WtrsEdge	(142,832.00)			(142,832.00)
324105-0112-00-000-0	Medicare Pt A Pharmacy Contra-WtrsEdge	168,794.00			168,794.00
324200-0112-00-000-0	MCR Pt A Chargeable Med Supp-WtrsEdge	(9,822.00)			(9,822.00)
324205-0112-00-000-0	MCR Pt A Charge Med Supp Contra-WtrsEdge	9,822.00			9,822.00
324300-0112-00-000-0	Medicare Pt A PT-WtrsEdge	(208,235.00)			(208,235.00)
324305-0112-00-000-0	Medicare Pt A PT Contra-WtrsEdge	208,235.00			208,235.00
324400-0112-00-000-0	Medicare Pt A ST-WtrsEdge	(76,469.00)			(76,469.00)
324405-0112-00-000-0	Medicare Pt A ST Contra-WtrsEdge	76,469.00			76,469.00
324500-0112-00-000-0	Medicare Pt A IV Therapy-WtrsEdge	(25,963.00)			(25,963.00)
324600-0112-00-000-0	Medicare Pt A Lab-WtrsEdge	(71,456.00)			(71,456.00)
324800-0112-00-000-0	Medicare Pt A OT-WtrsEdge	(199,495.00)			(199,495.00)
324805-0112-00-000-0	Medicare Pt A OT Contra-WtrsEdge	199,495.00			199,495.00
325000-0112-00-000-0	Medicare Pt A X-Ray-WtrsEdge	(25,083.00)			(25,083.00)
328000-0112-00-000-0	Medicare Pt A Sequestration-WtrsEdge	23,193.00			23,193.00
329000-0112-00-000-0	Medicare Pt A Settlement-WtrsEdge	(17,788.00)			(17,788.00)
334300-0112-00-000-0	Medicare Pt B PT-WtrsEdge	(129,635.00)			(129,635.00)
334305-0112-00-000-0	Medicare Pt B PT Contra-WtrsEdge	23,466.00			23,466.00
334400-0112-00-000-0	Medicare Pt B ST-WtrsEdge	(25,720.00)			(25,720.00)
334405-0112-00-000-0	Medicare Pt B ST Contra-WtrsEdge	143.00			143.00
334800-0112-00-000-0	Medicare Pt B OT-WtrsEdge	(91,753.00)			(91,753.00)
334805-0112-00-000-0	Medicare Pt B OT Contra-WtrsEdge	18,499.00			18,499.00
335700-0112-00-000-0	Medicare Pt B Flu/Pneumonia-WtrsEdge	(1,101.00)			(1,101.00)
337300-0112-00-000-0	Mgd Medicare Pt B PT-WtrsEdge- --	0.00			0.00
337305-0112-00-000-0	Mgd Medicare Pt B PT Contra-WtrsEdge	6,692.00			6,692.00
337400-0112-00-000-0	Mgd Medicare Pt B ST-WtrsEdge- --	0.00			0.00
337405-0112-00-000-0	Mgd Medicare Pt B ST Contra-WtrsEdge- --	0.00			0.00
337800-0112-00-000-0	Mgd Medicare Pt B OT-WtrsEdge- --	0.00			0.00

Account	Description	ADJ	JE Ref #	RJE	FINAL
		9/30/2020			9/30/2020
337805-0112-00-000-0	Mgd Medicare Pt B OT Contra-WtrsEdge- - -	0.00			0.00
338000-0112-00-000-0	Medicare Pt B Prior Period-WtrsEdge	2,330.00			2,330.00
341000-0112-00-000-0	Private Room & Board-WtrsEdge	(1,179,039.00)			(1,179,039.00)
341005-0112-00-000-0	Private Room & Board Contra-WtrsEdge	(1,809.00)			(1,809.00)
344100-0112-00-000-0	Private Pharmacy-WtrsEdge	(528.00)			(528.00)
344300-0112-00-000-0	Private PT-WtrsEdge	(1,474.00)			(1,474.00)
344400-0112-00-000-0	Private ST-WtrsEdge	(1,695.00)			(1,695.00)
344600-0112-00-000-0	Private Lab-WtrsEdge	(75.00)			(75.00)
344800-0112-00-000-0	Private OT-WtrsEdge	(2,014.00)			(2,014.00)
345000-0112-00-000-0	Private X-Ray-WtrsEdge	(182.00)			(182.00)
351000-0112-00-000-0	Comm Ins Room & Board-WtrsEdge	(314,504.00)			(314,504.00)
351005-0112-00-000-0	Comm Ins Room & Board Contra-WtrsEdge	31,145.00			31,145.00
353005-0112-00-000-0	Comm Ins Contra Other-WtrsEdge	6,724.00			6,724.00
354100-0112-00-000-0	Comm Ins Pharmacy-WtrsEdge	(21,999.00)			(21,999.00)
354105-0112-00-000-0	Comm Ins Pharmacy Contra-WtrsEdge	21,952.00			21,952.00
354300-0112-00-000-0	Comm Ins PT-WtrsEdge	(19,486.00)			(19,486.00)
354305-0112-00-000-0	Comm Ins PT Contra-WtrsEdge	19,002.00			19,002.00
354400-0112-00-000-0	Comm Ins ST-WtrsEdge	(4,682.00)			(4,682.00)
354405-0112-00-000-0	Comm Ins ST Contra-WtrsEdge	4,682.00			4,682.00
354600-0112-00-000-0	Comm Ins Lab-WtrsEdge	(5,314.00)			(5,314.00)
354800-0112-00-000-0	Comm Ins OT-WtrsEdge	(18,224.00)			(18,224.00)
354805-0112-00-000-0	Comm Ins OT Contra-WtrsEdge	18,739.00			18,739.00
355000-0112-00-000-0	Comm Ins X-Ray-WtrsEdge	(1,523.00)			(1,523.00)
371000-0112-00-000-0	Mgd Medicare Room and Board----	(1,471,827.00)			(1,471,827.00)
371005-0112-00-000-0	Mgd Medicare Room & Board Contra	223,024.00			223,024.00
371006-0112-00-000-0	Mgd Medicare PT Contra-WtrsEdge	(11,660.00)			(11,660.00)
371007-0112-00-000-0	Mgd Medicare OT Contra-WtrsEdge	(11,091.00)			(11,091.00)
371008-0112-00-000-0	Mgd Medicare ST Contra-WtrsEdge	(6,577.00)			(6,577.00)
371009-0112-00-000-0	Mgd Medicare NTA Contra-WtrsEdge	(19,295.00)			(19,295.00)
371010-0112-00-000-0	Mgd Medicare Nsng Comp Contra-WtrsEdge	(31,793.00)			(31,793.00)
373005-0112-00-000-0	Mgd Medicare Contra Other	69,177.00			69,177.00
374100-0112-00-000-0	Mgd Medicare Pharmacy	(123,819.00)			(123,819.00)
374105-0112-00-000-0	Mgd Medicare Pharmacy Contra	139,307.00			139,307.00
374300-0112-00-000-0	Mgd Medicare PT	(147,506.00)			(147,506.00)
374305-0112-00-000-0	Mgd Medicare PT Contra	147,506.00			147,506.00
374400-0112-00-000-0	Mgd Medicare ST	(44,115.00)			(44,115.00)
374405-0112-00-000-0	Mgd Medicare ST Contra	44,115.00			44,115.00
374500-0112-00-000-0	Mgd Medicare IV Therapy	(16,370.00)			(16,370.00)
374600-0112-00-000-0	Mgd Medicare Lab	(54,634.00)			(54,634.00)
374800-0112-00-000-0	Mgd Medicare OT	(144,545.00)			(144,545.00)
374805-0112-00-000-0	Mgd Medicare OT Contra	144,545.00			144,545.00
374900-0112-00-000-0	Mgd Medicare Specialty Beds	(1,426.00)			(1,426.00)
375000-0112-00-000-0	Mgd Medicare X-Ray	(12,235.00)			(12,235.00)
375700-0112-00-000-0	Mgd Medicare Flu/Pneumonia	(1,254.00)			(1,254.00)
378000-0112-00-000-0	Mgd Medicare Prior Period	1,952.00			1,952.00
378100-0112-00-000-0	Medicare Mgd Care Pt B PT-WtrsEdge	(118,069.00)			(118,069.00)
378105-0112-00-000-0	Medicare Mgd Pt B PT Contra-WtrsEdge	33,386.00			33,386.00
378120-0112-00-000-0	Medicare Mgd Care Pt B ST-WtrsEdge	(35,882.00)			(35,882.00)
378125-0112-00-000-0	Medicare Mgd Pt B STContra-WtrsEdge	8,577.00			8,577.00
378130-0112-00-000-0	Medicare Mgd Care Pt B OT-WtrsEdge	(82,231.00)			(82,231.00)
378135-0112-00-000-0	Medicare Mgd Pt B OT Contra-WtrsEdge	24,089.00			24,089.00
381000-0112-00-000-0	Mgd Medicaid Room & Board	0.00			0.00
381005-0112-00-000-0	Mgd Medicaid Room & Board Contra	0.00			0.00
391100-0112-00-000-0	Interest Income-WtrsEdge	(693.00)			(693.00)
391500-0112-00-000-0	Misc. Other Income-WtrsEdge	(531,321.00)			(531,321.00)
391550-0112-00-000-0	Prior Period Other-WtrsEdge	(4,925.00)			(4,925.00)
391900-0112-00-000-0	Long- Term CT PET Tax Income-WtrsEdge- - -	(9,745.00)			(9,745.00)
400000-0112-01-073-0	Salary-WtrsEdge-Operator-Owner-	40,021.00			40,021.00
400000-0112-03-007-0	Salary-WtrsEdge-Administration-Administrative As-	92,508.00			92,508.00
400000-0112-03-009-0	Salary-WtrsEdge-Administration-Administrator-	147,385.00			147,385.00
400000-0112-03-133-0	Salary-WtrsEdge-Administration-Central Sply	11,000.00			11,000.00
400000-0112-04-007-0	Salary-WtrsEdge-Fiscal Operations-Administrative-	75,021.00			75,021.00
400000-0112-05-065-0	Salary-WtrsEdge-Medical Records-Medical Records-	11,124.00			11,124.00
400000-0112-06-038-0	Salary-WtrsEdge-Social service-Dir-	130,369.00			130,369.00
400000-0112-07-038-0	Salary-WtrsEdge-Rec Therapy-Dir-	232,142.00			232,142.00
400000-0112-07-086-0	Salary-WtrsEdge-Rec Therapy-Rec Therapist-	7,449.00			7,449.00
400000-0112-08-058-0	Salary-WtrsEdge-Maintenance-Maintenance Worker-	114,270.00			114,270.00

Account	Description	ADJ	JE Ref #	RJE	FINAL
		9/30/2020			9/30/2020
400000-0112-08-101-0	Salary-WtrsEdge-Maintenance-Supervisor-	58,419.00			58,419.00
400000-0112-09-048-0	Salary-WtrsEdge-Housekeeping-Housekeeper-	386,476.00			386,476.00
400000-0112-09-101-0	Salary-WtrsEdge-Housekeeping-Supervisor-	15,600.00			15,600.00
400000-0112-10-051-0	Salary-WtrsEdge-Laundry-Laundry Aide-	43,785.00			43,785.00
400000-0112-11-011-0	Salary-WtrsEdge-Admissions-Admissions Coordinator-	81.00			81.00
400000-0112-11-038-0	Salary-WtrsEdge-Admissions-Dir-	74,144.00			74,144.00
400000-0112-13-013-0	Salary-WtrsEdge-Dietary-Aide-	308,526.00			308,526.00
400000-0112-13-031-0	Salary-WtrsEdge-Dietary-Cook-	165,950.00			165,950.00
400000-0112-13-035-0	Salary-WtrsEdge-Dietary-Dietician-	45,388.00			45,388.00
400000-0112-13-101-0	Salary-WtrsEdge-Dietary-Supervisor-	69,263.00			69,263.00
400000-0112-14-012-0	Salary-WtrsEdge-Nursing Admin-ADNS-	107,072.00			107,072.00
400000-0112-14-028-0	Salary-WtrsEdge-Nursing Admin-Clerical-	39,648.00			39,648.00
400000-0112-14-044-0	Salary-WtrsEdge-Nursing Admin-DNS-	144,230.00			144,230.00
400000-0112-15-021-0	Salary-WtrsEdge-Nursing-CNA-	2,060,722.00			2,060,722.00
400000-0112-15-052-0	Salary-WtrsEdge-Nursing-LPN-	1,457,363.00			1,457,363.00
400000-0112-15-092-0	Salary-WtrsEdge-Nursing-RN-	836,415.00			836,415.00
			RJE - 1		(261,320.00)
					(261,320.00)
400000-0112-18-029-0	Salary-WtrsEdge-Marketing-Community Relations-	98,463.00			98,463.00
400000-0112-21-040-0	Salary-WtrsEdge-Human Resources-Dir of Human Res-	44,523.00			44,523.00
400000-0112-21-049-0	Salary-WtrsEdge-Human Resources-HR Asst-	538.00			538.00
400000-0112-24-157-0	Salary-WtrsEdge-Respiratory -	5,012.00			5,012.00
400050-0112-03-007-0	Salary - PTO-WtrsEdge-Administration-Administrat-	751.00			751.00
400050-0112-04-007-0	Salary - PTO-WtrsEdge-Fiscal Operation-Administrat-	3,321.00			3,321.00
400050-0112-06-038-0	Salary - PTO-WtrsEdge-Social service-Dir-	1,527.00			1,527.00
400050-0112-07-038-0	Salary - PTO-WtrsEdge-Rec Therapy-Dir-	2,010.00			2,010.00
400050-0112-07-086-0	Salary - PTO-WtrsEdge-Rec Therapy-Rec Therapist-	(125.00)			(125.00)
400050-0112-08-058-0	Salary - PTO-WtrsEdge-Maintenance-Maintenance Wo-	2,119.00			2,119.00
400050-0112-08-101-0	Salary - PTO-WtrsEdge-Maintenance-Supervisor-	2,450.00			2,450.00
400050-0112-09-048-0	Salary - PTO-WtrsEdge-Housekeeping-Housekeeper-	171.00			171.00
400050-0112-10-051-0	Salary - PTO-WtrsEdge-Laundry-Laundry Aide-	(655.00)			(655.00)
400050-0112-11-038-0	Salary - PTO-WtrsEdge-Admissions-Dir-	2,049.00			2,049.00
400050-0112-13-013-0	Salary - PTO-WtrsEdge-Dietary-Aide-	5,487.00			5,487.00
400050-0112-13-031-0	Salary - PTO-WtrsEdge-Dietary-Cook-	(950.00)			(950.00)
400050-0112-13-035-0	Salary - PTO-WtrsEdge-Dietary-Dietician-	393.00			393.00
400050-0112-13-101-0	Salary - PTO-WtrsEdge-Dietary-Supervisor-	1.00			1.00
400050-0112-14-012-0	Salary - PTO-WtrsEdge-Nursing Admin-ADNS-	(6,299.00)			(6,299.00)
400050-0112-14-028-0	Salary - PTO-WtrsEdge-Nursing Admin-Clerical-	(737.00)			(737.00)
400050-0112-14-044-0	Salary - PTO-WtrsEdge-Nursing Admin-DNS-	10,979.00			10,979.00
400050-0112-14-101-0	Salary - PTO-WtrsEdge-Nursing Admin-Supervisor-	(110.00)			(110.00)
400050-0112-15-021-0	Salary - PTO-WtrsEdge-Nursing-CNA-	(7,892.00)			(7,892.00)
400050-0112-15-052-0	Salary - PTO-WtrsEdge-Nursing-LPN-	3,616.00			3,616.00
400050-0112-15-092-0	Salary - PTO-WtrsEdge-Nursing-RN-	5,277.00			5,277.00
400050-0112-18-029-0	Salary - PTO-WtrsEdge-Marketing-Community Relati-	936.00			936.00
400050-0112-21-049-0	Salary - PTO-WtrsEdge-Human Resources-HR Asst-	1,453.00			1,453.00
401000-0112-29-000-0	FICA-WtrsEdge-Emp Benefits- -	510,650.00			510,650.00
401100-0112-29-000-0	FUI-WtrsEdge-Emp Benefits- -	9,056.00			9,056.00
401200-0112-29-000-0	SUI-WtrsEdge-Emp Benefits- -	89,720.00			89,720.00
401300-0112-29-000-0	Health Ins-WtrsEdge-Emp Benefits- -	762,438.00			762,438.00
401400-0112-29-000-0	Workers Compensation-WtrsEdge-Emp Benefits- -	228,392.00			228,392.00
401450-0112-29-000-0	Workers Comp Retro Exp-WtrsEdge-Emp Benefits- -	4,886.00			4,886.00
401700-0112-29-000-0	Pension-WtrsEdge-Emp Benefits- -	17,055.00			17,055.00
402000-0112-03-000-0	Holiday Expense-WtrsEdge-Administration- -	2,350.00			2,350.00
410000-0112-02-000-0	Supplies-WtrsEdge-Admin Staff- -	0.00			0.00
410000-0112-03-000-0	Supplies-WtrsEdge-Administration- -	504.00			504.00
410000-0112-04-000-0	Supplies-WtrsEdge-Fiscal Operations- -	16,087.00			16,087.00
410000-0112-07-000-0	Supplies-WtrsEdge-Rec Therapy- -	7,777.00			7,777.00
410000-0112-08-000-0	Supplies-WtrsEdge-Maintenance- -	46,349.00			46,349.00
410000-0112-09-000-0	Supplies-WtrsEdge-Housekeeping- -	34,665.00			34,665.00
410000-0112-10-000-0	Supplies-WtrsEdge-Laundry- -	41.00			41.00
410000-0112-12-000-0	Supplies-WtrsEdge-Security- -	0.00			0.00
410000-0112-13-000-0	Supplies-WtrsEdge-Dietary- -	13,154.00			13,154.00
410000-0112-15-000-0	Supplies-WtrsEdge-Nursing- -	115,191.00			115,191.00
410000-0112-18-000-0	Supplies-WtrsEdge-Marketing- -	1,824.00			1,824.00
410000-0112-23-000-0	Supplies-WtrsEdge-Rehab Tpy and Ancllry- -	332.00			332.00
410019-0112-07-000-0	Supplies COVID19 - WtrsEdge	1,760.00			1,760.00
410019-0112-08-000-0	Supplies COVID19 - WtrsEdge	97.00			97.00
410019-0112-09-000-0	Supplies COVID19 - WtrsEdge	13,172.00			13,172.00

Account	Description	ADJ	JE Ref #	RJE	FINAL
		9/30/2020			9/30/2020
410019-0112-10-000-0	Supplies COVID19 - WtrsEdge	28,075.00			28,075.00
410019-0112-13-000-0	Supplies COVID19 - WtrsEdge	5,171.00			5,171.00
410019-0112-15-000-0	Supplies COVID19 - WtrsEdge	42,621.00			42,621.00
411010-0112-22-000-0	Flu Vaccine-WtrsEdge-Medical Services- -	0.00			0.00
411200-0112-23-000-0	Drugs - Mdcare Pt A-WtrsEdge-Rehab Tpy and Anc- -	377,480.00			377,480.00
411700-0112-22-000-0	House Drugs (OTC)-WtrsEdge-Medical Services- -	26,066.00			26,066.00
412000-0112-13-000-0	Food-WtrsEdge-Dietary- -	283,347.00			283,347.00
412000-0112-38-000-0	Food-WtrsEdge-Cafe	6.00			6.00
412019-0112-13-000-0	Dietary-WtrsEdge	309.00			309.00
412100-0112-13-000-0	Food Supplements-WtrsEdge-Dietary- -	33,124.00			33,124.00
413001-0112-23-000-0	Oxygen Non Billable-WtrsEdge-Rehab Tpy and Anc- -	8,969.00			8,969.00
413500-0112-23-000-0	IV Thy Supplies-WtrsEdge-Rehab Tpy and Ancllry -	10,855.00			10,855.00
414000-0112-10-000-0	Diapers-WtrsEdge-Laundry- -	46,858.00			46,858.00
414100-0112-10-000-0	Linen-WtrsEdge-Laundry- -	3,425.00			3,425.00
420000-0112-15-000-0	Minor Equip-WtrsEdge-Nursing- -	16,219.00			16,219.00
431000-0112-03-000-0	Consulting Fees-WtrsEdge-Administration- -	25,344.00			25,344.00
431000-0112-04-000-0	Consulting Fees-WtrsEdge-Fiscal Operations- -	17,867.00		(17,867.00)	0.00
			RJE - 5	(17,867.00)	
431000-0112-06-000-0	Consulting Fees-WtrsEdge-Social service- -	391.00			391.00
431000-0112-11-000-0	Consulting Fees-WtrsEdge-Admissions- -	2,239.00			2,239.00
431000-0112-13-000-0	Consulting Fees-WtrsEdge-Dietary- -	0.00			0.00
431000-0112-15-000-0	Consulting Fees-WtrsEdge-Nursing- -	60,472.00			60,472.00
431000-0112-23-000-0	Consulting Fees-WtrsEdge-Rehab Tpy and Ancllry -	18,610.00			18,610.00
431010-0112-23-000-0	Pharmacy fees-WtrsEdge-Rehab Tpy and Ancllry -	17,924.00			17,924.00
432000-0112-03-000-0	Accounting Fees-WtrsEdge-Administration- -	20,600.00			20,600.00
433000-0112-03-000-0	Legal Fees-WtrsEdge-Administration- -	1,659.00			1,659.00
433100-0112-03-000-0	Legal Fees - Labor-WtrsEdge-Administration- -	0.00			0.00
433200-0112-03-000-0	Legal Fees - Collections-WtrsEdge-Administrati -	17,294.00			17,294.00
433300-0112-03-000-0	Legal Fees - Non-reimbursab-WtrsEdge-Administr -	2,550.00			2,550.00
434000-0112-03-000-0	Shared Services-WtrsEdge-Administration- -	691,396.00		17,867.00	709,263.00
			RJE - 5	17,867.00	
435200-0112-03-000-0	IT Services-WtrsEdge-Administration	45,674.00			45,674.00
435210-0112-03-000-0	IT Rental-WtrsEdge-Administration	51,743.00		(47,009.00)	4,734.00
			RJE - 2	(47,009.00)	
436000-0112-22-000-0	Medical Director Fees-WtrsEdge-Medical Service- -	102,500.00			102,500.00
436010-0112-22-000-0	Medical Staff Meetings-WtrsEdge-Medical Servic- -	100.00			100.00
436200-0112-22-000-0	Dental Fees-WtrsEdge-Medical Services- -	6,767.00			6,767.00
436300-0112-22-000-0	Physician Fees-WtrsEdge-Medical Services- -	65,793.00			65,793.00
437000-0112-23-000-0	PT Fees-WtrsEdge-Rehab Tpy and Ancllry -	392,512.00			392,512.00
437100-0112-23-000-0	OT Fees-WtrsEdge-Rehab Tpy and Ancllry -	335,735.00			335,735.00
437200-0112-23-000-0	Speech Fees-WtrsEdge-Rehab Tpy and Ancllry -	111,873.00			111,873.00
438010-0112-27-000-0	Radiology Fees-WtrsEdge-Laboratory- -	417.00			417.00
438020-0112-27-000-0	X-Ray Fees-WtrsEdge-Laboratory- -	36,931.00			36,931.00
438030-0112-27-000-0	Lab Fees-WtrsEdge-Laboratory- -	40,799.00			40,799.00
440000-0112-04-000-0	Purch Services-WtrsEdge-Fiscal Operations- -	24,778.00			24,778.00
440000-0112-07-000-0	Purch Services-WtrsEdge-Rec Therapy- -	8,291.00			8,291.00
440000-0112-08-000-0	Purch Services-WtrsEdge-Maintenance- -	59,905.00			59,905.00
440000-0112-12-000-0	Purch Services-WtrsEdge-Security- -	4,287.00			4,287.00
440000-0112-13-000-0	Purch Services-WtrsEdge-Dietary- -	8,460.00			8,460.00
440000-0112-15-000-0	Purch Services-WtrsEdge-Nursing- -	2,103.00			2,103.00
440001-0112-08-000-0	Ground Services-WtrsEdge-Maintenance- -	28,016.00			28,016.00
440010-0112-15-000-0	Purch Services Ambulance-WtrsEdge-Nursing- -	28,221.00			28,221.00
440050-0112-07-000-0	Cable Expense-WtrsEdge-Rec Therapy- -	22,658.00			22,658.00
442000-0112-08-000-0	Pest Control-WtrsEdge-Maintenance- -	3,058.00			3,058.00
443000-0112-08-000-0	Carting-WtrsEdge-Maintenance- -	28,817.00			28,817.00
452000-0112-04-000-0	Equip Rental-WtrsEdge-Fiscal Operations- -	9,245.00		(9,245.00)	0.00
			RJE - 2	(9,245.00)	
452000-0112-07-000-0	Equip Rental-WtrsEdge-Rec Therapy- -	363.00			363.00
452000-0112-13-000-0	Equip Rental-WtrsEdge-Dietary- -	290.00			290.00
452000-0112-15-000-0	Equip Rental-WtrsEdge-Nursing- -	56,761.00			56,761.00
452000-0112-23-000-0	Equip Rental-WtrsEdge-Rehab Tpy and Ancllry -	10,497.00			10,497.00
452000-0112-24-000-0	Equip Rental-WtrsEdge-Respiratory- -	23,953.00			23,953.00
461000-0112-03-000-0	Telephone-WtrsEdge-Administration- -	40,674.00			40,674.00
461100-0112-03-000-0	Telephone - Cell-WtrsEdge-Administration- -	2,720.00			2,720.00
462000-0112-25-000-0	Electric-WtrsEdge-Property- -	178,287.00			178,287.00
463000-0112-25-000-0	Gas-WtrsEdge-Property- -	71,258.00			71,258.00
464000-0112-25-000-0	Sewer-WtrsEdge-Property- -	2,211.00			2,211.00

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		9/30/2020		9/30/2020
465000-0112-25-000-0	Oil-WtrsEdge-Property- -	0.00		0.00
466000-0112-25-000-0	Water-WtrsEdge-Property- -	2,795.00		2,795.00
471000-0112-25-000-0	Rent-WtrsEdge-Property- -	720,000.00		720,000.00
472000-0112-25-000-0	Personal Property Taxes-WtrsEdge-Property- -	16,428.00		16,428.00
472500-0112-25-000-0	Property Insurance-WtrsEdge-Property- -	19,662.00		19,662.00
473000-0112-25-000-0	Real Estate Taxes-WtrsEdge-Property- -	123,113.00		123,113.00
476000-0112-25-000-0	Interest on Notes Payable-WtrsEdge-Property- -	945.00		945.00
476002-0112-25-000-0	Interest Expense NP 2-WtrsEdge-Property- -	6,417.00		6,417.00
484000-0112-25-000-0	Dep Exp - LHI-WtrsEdge-Property- -	83,275.00		83,275.00
486000-0112-25-000-0	Dep Exp - Moveable Equip-WtrsEdge-Property- -	69,312.00		69,312.00
491000-0112-03-000-0	Dues-WtrsEdge-Administration- -	12,024.00		12,024.00
491001-0112-03-000-0	Subscriptions-WtrsEdge-Administration- -	6,434.00		6,434.00
500000-0112-03-000-0	Licenses and Permits-WtrsEdge-Administration- -	900.00		900.00
501100-0112-03-000-0	Advertising Promotional-WtrsEdge-Administration- -	15,417.00		15,417.00
501100-0112-18-000-0	Advertising Promotional-WtrsEdge-Marketing- -	14,943.00		14,943.00
503000-0112-03-000-0	Penalties-WtrsEdge-Administration- -	18,185.00		18,185.00
503100-0112-03-000-0	Interest-WtrsEdge-Administration- -	3,957.00		3,957.00
503130-0112-03-000-0	Interest on Computer Loan-WtrsEdge-Administration- -	6,127.00		6,127.00
503200-0112-03-000-0	Bank Charges-WtrsEdge-Administration- -	27,558.00		27,558.00
504000-0112-03-000-0	Postage-WtrsEdge-Administration- -	4,941.00		4,941.00
505000-0112-03-000-0	Background Check-WtrsEdge-Administration- -	7,209.00		7,209.00
507000-0112-03-000-0	Revenue Assessment-WtrsEdge-Administration- -	791,109.00		791,109.00
508000-0112-03-000-0	Bad Debt Expense-WtrsEdge-Administration- -	203,264.00		203,264.00
508010-0112-03-000-0	Bad Debt Mdcr-WtrsEdge-Administration- -	27,367.00		27,367.00
509000-0112-03-000-0	Seminars-WtrsEdge-Administration- -	2,776.00		2,776.00
510000-0112-03-000-0	Liability Ins-WtrsEdge-Administration- -	78,320.00		78,320.00
512000-0112-03-000-0	Umbrella Ins-WtrsEdge-Administration- -	13,455.00		13,455.00
513000-0112-03-000-0	Crime Ins-WtrsEdge-Administration- -	504.00		504.00
521000-0112-03-000-0	Travel Expense-WtrsEdge-Administration- -	1,064.00		1,064.00
523000-0112-03-000-0	Emp Benefits - Other-WtrsEdge-Administration- -	24,870.00		24,870.00
523019-0112-03-000-0	Employee Benefits Other - WtrsEdge	5,359.00		5,359.00
530000-0112-15-000-0	Pool RNs-WtrsEdge-Nursing- -	118,612.00		118,612.00
531000-0112-15-000-0	Pool LPNs-WtrsEdge-Nursing- -	46,923.00		46,923.00
532000-0112-15-000-0	Pool CNA-WtrsEdge-Nursing- -	104,693.00		104,693.00
533000-0112-10-000-0	Outside Services-WtrsEdge-Laundry- -	157,369.00		157,369.00
541000-0112-03-000-0	Misc. Expense-WtrsEdge-Administration- -	2,780.00		2,780.00
541001-0112-03-000-0	Political Contributions -WtrsEdge-Administration-	1,500.00		1,500.00
541050-0112-03-000-0	Prior Period Expense-WtrsEdge- - -	(2,190.00)		(2,190.00)
542000-0112-03-000-0	Corporate Tax - State-WtrsEdge-Administration- -	19,897.00		19,897.00
Marcum 101	MDS Coordinator	0.00	RJE - 1	165,641.00
Marcum 102	Staff Development	0.00	RJE - 1	59,141.00
Marcum 103	Infection Control	0.00	RJE - 1	36,538.00
Marcum 104	Leased Equipment	0.00	RJE - 2	56,254.00
Total		0.00		0.00
	Net (Income) Loss	0.00		0.00

Client: **National Health Care Associates, Inc. (CT)**
 Engagement: **Medicaid - Water's Edge Health & Rehab**
 Period Ending: **9/30/2020**
 Trial Balance: **A.01 - TB-CCNH**
 Workpaper: **A.03 - Grouping Report**

Account	Description	ADJ 9/30/2020	JE Ref #	RJE	FINAL 9/30/2020
Group : [10-A]	Salaries and Wages				
Subgroup : [1]	Operators/Owners				
400000-0112-01-073-0	Salary-WtrsEdge-Operator-Owner-	40,021.00		0.00	40,021.00
Subtotal [1] Operators/Owners		40,021.00		0.00	40,021.00
Subgroup : [2]	Administrators				
400000-0112-03-009-0	Salary-WtrsEdge-Administration-Administrator-	147,385.00		0.00	147,385.00
400050-0112-03-007-0	Salary - PTO-WtrsEdge-Administration-Administrat-	751.00		0.00	751.00
Subtotal [2] Administrators		148,136.00		0.00	148,136.00
Subgroup : [4]	Other Administrative Salaries				
400000-0112-03-007-0	Salary-WtrsEdge-Administration-Administrative As-	92,508.00		0.00	92,508.00
400000-0112-03-133-0	Salary-WtrsEdge-Administration-Central Sply	11,000.00		0.00	11,000.00
400000-0112-04-007-0	Salary-WtrsEdge-Fiscal Operations-Administrative-	75,021.00		0.00	75,021.00
400000-0112-05-065-0	Salary-WtrsEdge-Medical Records-Medical Records-	11,124.00		0.00	11,124.00
400000-0112-21-040-0	Salary-WtrsEdge-Human Resources-Dir of Human Res-	44,523.00		0.00	44,523.00
400000-0112-21-049-0	Salary-WtrsEdge-Human Resources-HR Asst-	538.00		0.00	538.00
400050-0112-04-007-0	Salary - PTO-WtrsEdge-Fiscal Operation-Administr-	3,321.00		0.00	3,321.00
400050-0112-21-049-0	Salary - PTO-WtrsEdge-Human Resources-HR Asst-	1,453.00		0.00	1,453.00
Subtotal [4] Other Administrative Salaries		239,488.00		0.00	239,488.00
Subgroup : [5A]	Head Dietitian				
400000-0112-13-035-0	Salary-WtrsEdge-Dietary-Dietician-	45,388.00		0.00	45,388.00
400050-0112-13-035-0	Salary - PTO-WtrsEdge-Dietary-Dietician-	393.00		0.00	393.00
Subtotal [5A] Head Dietitian		45,781.00		0.00	45,781.00
Subgroup : [5B]	Food Service Supervisor				
400000-0112-13-101-0	Salary-WtrsEdge-Dietary-Supervisor-	69,263.00		0.00	69,263.00
400050-0112-13-101-0	Salary - PTO-WtrsEdge-Dietary-Supervisor-	1.00		0.00	1.00
Subtotal [5B] Food Service Supervisor		69,264.00		0.00	69,264.00
Subgroup : [5C]	Dietary Workers				
400000-0112-13-013-0	Salary-WtrsEdge-Dietary-Aide-	308,526.00		0.00	308,526.00
400000-0112-13-031-0	Salary-WtrsEdge-Dietary-Cook-	165,950.00		0.00	165,950.00
400050-0112-13-013-0	Salary - PTO-WtrsEdge-Dietary-Aide-	5,487.00		0.00	5,487.00
400050-0112-13-031-0	Salary - PTO-WtrsEdge-Dietary-Cook-	(950.00)		0.00	(950.00)
Subtotal [5C] Dietary Workers		479,013.00		0.00	479,013.00
Subgroup : [6A]	Head Housekeeper				
400000-0112-09-101-0	Salary-WtrsEdge-Housekeeping-Supervisor-	15,600.00		0.00	15,600.00
Subtotal [6A] Head Housekeeper		15,600.00		0.00	15,600.00
Subgroup : [6B]	Other Housekeeping Workers				
400000-0112-09-048-0	Salary-WtrsEdge-Housekeeping-Housekeeper-	386,476.00		0.00	386,476.00
400050-0112-09-048-0	Salary - PTO-WtrsEdge-Housekeeping-Housekeeper-	171.00		0.00	171.00
Subtotal [6B] Other Housekeeping Workers		386,647.00		0.00	386,647.00
Subgroup : [7A]	Engineer or Chief of Maintenance				
400000-0112-08-101-0	Salary-WtrsEdge-Maintenance-Supervisor-	58,419.00		0.00	58,419.00
400050-0112-08-101-0	Salary - PTO-WtrsEdge-Maintenance-Supervisor-	2,450.00		0.00	2,450.00
Subtotal [7A] Engineer or Chief of Maintenance		60,869.00		0.00	60,869.00
Subgroup : [7B]	Other Maintenance Workers				
400000-0112-08-058-0	Salary-WtrsEdge-Maintenance-Maintenance Worker-	114,270.00		0.00	114,270.00
400050-0112-08-058-0	Salary - PTO-WtrsEdge-Maintenance-Maintenance Wo-	2,119.00		0.00	2,119.00
Subtotal [7B] Other Maintenance Workers		116,389.00		0.00	116,389.00
Subgroup : [8B]	Other Laundry Workers				
400000-0112-10-051-0	Salary-WtrsEdge-Laundry-Laundry Aide-	43,785.00		0.00	43,785.00
400050-0112-10-051-0	Salary - PTO-WtrsEdge-Laundry-Laundry Aide-	(655.00)		0.00	(655.00)
Subtotal [8B] Other Laundry Workers		43,130.00		0.00	43,130.00
Subgroup : [12A]	Director of Nurses/Assistant Director				
400000-0112-14-012-0	Salary-WtrsEdge-Nursing Admin-ADNS-	107,072.00		0.00	107,072.00
400000-0112-14-044-0	Salary-WtrsEdge-Nursing Admin-DNS-	144,230.00		0.00	144,230.00
400050-0112-14-012-0	Salary - PTO-WtrsEdge-Nursing Admin-ADNS-	(6,299.00)		0.00	(6,299.00)
400050-0112-14-044-0	Salary - PTO-WtrsEdge-Nursing Admin-DNS-	10,979.00		0.00	10,979.00
Subtotal [12A] Director of Nurses/Assistant Director		255,982.00		0.00	255,982.00
Subgroup : [12B1]	RNs - Direct Care				
400000-0112-15-092-0	Salary-WtrsEdge-Nursing-RN-	836,415.00		(261,320.00)	575,095.00
400050-0112-15-092-0	Salary - PTO-WtrsEdge-Nursing-RN-	5,277.00	RJE - 1	(261,320.00)	5,277.00
Subtotal [12B1] RNs - Direct Care		841,692.00		(261,320.00)	580,372.00
Subgroup : [12B2]	RNs - Administrative				
400000-0112-14-028-0	Salary-WtrsEdge-Nursing Admin-Clerical-	39,648.00		0.00	39,648.00
400050-0112-14-028-0	Salary - PTO-WtrsEdge-Nursing Admin-Clerical-	(737.00)		0.00	(737.00)
400050-0112-14-101-0	Salary - PTO-WtrsEdge-Nursing Admin-Supervisor-	(110.00)		0.00	(110.00)
Marcum 101	MDS Coordinator	0.00		165,641.00	165,641.00
Marcum 102	Staff Development	0.00	RJE - 1	165,641.00	165,641.00
Marcum 103	Infection Control	0.00	RJE - 1	59,141.00	59,141.00
Subtotal [12B2] RNs - Administrative		38,801.00		36,538.00	36,538.00
Subgroup : [12C1]	LPNs - Direct Care				
400000-0112-15-052-0	Salary-WtrsEdge-Nursing-LPN-	1,457,363.00		0.00	1,457,363.00
400050-0112-15-052-0	Salary - PTO-WtrsEdge-Nursing-LPN-	3,616.00		0.00	3,616.00
Subtotal [12C1] LPNs - Direct Care		1,460,979.00		0.00	1,460,979.00

Client: **National Health Care Associates, Inc. (CT)**
 Engagement: **Medicaid - Water's Edge Health & Rehab**
 Period Ending: **9/30/2020**
 Trial Balance: **A.01 - TB-CCNH**
 Workpaper: **A.03 - Grouping Report**

Account	Description	ADJ 9/30/2020	JE Ref #	RJE	FINAL 9/30/2020
Subgroup : [12D]	Aides and Attendants				
400000-0112-15-021-0	Salary-WtrsEdge-Nursing-CNA-	2,060,722.00		0.00	2,060,722.00
400050-0112-15-021-0	Salary - PTO-WtrsEdge-Nursing-CNA-	(7,892.00)		0.00	(7,892.00)
Subtotal [12D] Aides and Attendants		2,052,830.00		0.00	2,052,830.00
Subgroup : [12H]	Recreation Workers				
400000-0112-07-038-0	Salary-WtrsEdge-Rec Therapy-Dir-	232,142.00		0.00	232,142.00
400000-0112-07-086-0	Salary-WtrsEdge-Rec Therapy-Rec Therapist-	7,449.00		0.00	7,449.00
400050-0112-07-038-0	Salary - PTO-WtrsEdge-Rec Therapy-Dir-	2,010.00		0.00	2,010.00
400050-0112-07-086-0	Salary - PTO-WtrsEdge-Rec Therapy-Rec Therapist-	(125.00)		0.00	(125.00)
Subtotal [12H] Recreation Workers		241,476.00		0.00	241,476.00
Subgroup : [12M]	Social Workers/Case Management				
400000-0112-06-038-0	Salary-WtrsEdge-Social service-Dir-	130,369.00		0.00	130,369.00
400050-0112-06-038-0	Salary - PTO-WtrsEdge-Social service-Dir-	1,527.00		0.00	1,527.00
Subtotal [12M] Social Workers/Case Management		131,896.00		0.00	131,896.00
Subgroup : [12N]	Marketing				
400000-0112-18-029-0	Salary-WtrsEdge-Marketing-Community Relations-	98,463.00		0.00	98,463.00
400050-0112-18-029-0	Salary - PTO-WtrsEdge-Marketing-Community Relati-	936.00		0.00	936.00
Subtotal [12N] Marketing		99,399.00		0.00	99,399.00
Subgroup : [12O]	Other				
400000-0112-11-011-0	Salary-WtrsEdge-Admissions-Admissions Coordinato-	81.00		0.00	81.00
400000-0112-11-038-0	Salary-WtrsEdge-Admissions-Dir-	74,144.00		0.00	74,144.00
400000-0112-24-157-0	Salary-WtrsEdge-Respiratory -	5,012.00		0.00	5,012.00
400050-0112-11-038-0	Salary - PTO-WtrsEdge-Admissions-Dir-	2,049.00		0.00	2,049.00
Subtotal [12O] Other		81,286.00		0.00	81,286.00
Total [10-A] Salaries and Wages		6,848,679.00		0.00	6,848,679.00
Group : [13-B]	Professional Fees				
Subgroup : [2]	Dentist				
436200-0112-22-000-0	Dental Fees-WtrsEdge-Medical Services- -	6,767.00		0.00	6,767.00
Subtotal [2] Dentist		6,767.00		0.00	6,767.00
Subgroup : [3]	Pharmacist				
431010-0112-23-000-0	Pharmacy fees-WtrsEdge-Rehab Tpy and Anclry -	17,924.00		0.00	17,924.00
Subtotal [3] Pharmacist		17,924.00		0.00	17,924.00
Subgroup : [5A]	PT - Resident Care				
437000-0112-23-000-0	PT Fees-WtrsEdge-Rehab Tpy and Anclry -	392,512.00		0.00	392,512.00
Subtotal [5A] PT - Resident Care		392,512.00		0.00	392,512.00
Subgroup : [6]	Social Worker				
431000-0112-06-000-0	Consulting Fees-WtrsEdge-Social service- -	391.00		0.00	391.00
Subtotal [6] Social Worker		391.00		0.00	391.00
Subgroup : [8A]	Medical Director				
436000-0112-22-000-0	Medical Director Fees-WtrsEdge-Medical Service- -	102,500.00		0.00	102,500.00
Subtotal [8A] Medical Director		102,500.00		0.00	102,500.00
Subgroup : [8B]	Utilization Review				
436010-0112-22-000-0	Medical Staff Meetings-WtrsEdge-Medical Servic- -	100.00		0.00	100.00
Subtotal [8B] Utilization Review		100.00		0.00	100.00
Subgroup : [8E]	Other				
436300-0112-22-000-0	Physician Fees-WtrsEdge-Medical Services- -	65,793.00		0.00	65,793.00
Subtotal [8E] Other		65,793.00		0.00	65,793.00
Subgroup : [9A]	ST - Resident Care				
437200-0112-23-000-0	Speech Fees-WtrsEdge-Rehab Tpy and Anclry -	111,873.00		0.00	111,873.00
Subtotal [9A] ST - Resident Care		111,873.00		0.00	111,873.00
Subgroup : [10A]	OT - Resident Care				
437100-0112-23-000-0	OT Fees-WtrsEdge-Rehab Tpy and Anclry -	335,735.00		0.00	335,735.00
Subtotal [10A] OT - Resident Care		335,735.00		0.00	335,735.00
Subgroup : [11A1]	RN's - Direct Care				
530000-0112-15-000-0	Pool RNs-WtrsEdge-Nursing- -	118,612.00		0.00	118,612.00
Subtotal [11A1] RN's - Direct Care		118,612.00		0.00	118,612.00
Subgroup : [11B1]	LPN's - Direct Care				
531000-0112-15-000-0	Pool LPNs-WtrsEdge-Nursing- -	46,923.00		0.00	46,923.00
Subtotal [11B1] LPN's - Direct Care		46,923.00		0.00	46,923.00
Subgroup : [11C]	Aides				
532000-0112-15-000-0	Pool CNA-WtrsEdge-Nursing- -	104,693.00		0.00	104,693.00
Subtotal [11C] Aides		104,693.00		0.00	104,693.00
Subgroup : [12]	Other				
431000-0112-11-000-0	Consulting Fees-WtrsEdge-Admissions- -	2,239.00		0.00	2,239.00
431000-0112-15-000-0	Consulting Fees-WtrsEdge-Nursing- -	60,472.00		0.00	60,472.00
431000-0112-23-000-0	Consulting Fees-WtrsEdge-Rehab Tpy and Anclry -	18,610.00		0.00	18,610.00
Subtotal [12] Other		81,321.00		0.00	81,321.00
Total [13-B] Professional Fees		1,385,144.00		0.00	1,385,144.00
Group : [15]	Expenditures Other than Salaries				
Subgroup : [1A1]	Workmen's Compensation				
401400-0112-29-000-0	Workers Compensation-WtrsEdge-Emp Benefits- -	228,392.00		0.00	228,392.00
401450-0112-29-000-0	Workers Comp Retro Exp-WtrsEdge-Emp Benefits- -	4,886.00		0.00	4,886.00
Subtotal [1A1] Workmen's Compensation		233,278.00		0.00	233,278.00

Client: **National Health Care Associates, Inc. (CT)**
 Engagement: **Medicaid - Water's Edge Health & Rehab**
 Period Ending: **9/30/2020**
 Trial Balance: **A.01 - TB-CCNH**
 Workpaper: **A.03 - Grouping Report**

Account	Description	ADJ 9/30/2020	JE Ref #	RJE	FINAL 9/30/2020
Subgroup : [1A3]	Unemployment Insurance				
401100-0112-29-000-0	FUI-WtrsEdge-Emp Benefits- -	9,056.00		0.00	9,056.00
401200-0112-29-000-0	SUI-WtrsEdge-Emp Benefits- -	89,720.00		0.00	89,720.00
Subtotal [1A3] Unemployment Insurance		98,776.00		0.00	98,776.00
Subgroup : [1A4]	Social Security (FICA)				
401000-0112-29-000-0	FICA-WtrsEdge-Emp Benefits- -	510,650.00		0.00	510,650.00
Subtotal [1A4] Social Security (FICA)		510,650.00		0.00	510,650.00
Subgroup : [1A5]	Health Insurance				
401300-0112-29-000-0	Health Ins-WtrsEdge-Emp Benefits- -	762,438.00		0.00	762,438.00
Subtotal [1A5] Health Insurance		762,438.00		0.00	762,438.00
Subgroup : [1A7]	Pensions				
401700-0112-29-000-0	Pension-WtrsEdge-Emp Benefits- -	17,055.00		0.00	17,055.00
Subtotal [1A7] Pensions		17,055.00		0.00	17,055.00
Subgroup : [1A9]	Other				
505000-0112-03-000-0	Background Check-WtrsEdge-Administration- -	7,209.00		0.00	7,209.00
Subtotal [1A9] Other		7,209.00		0.00	7,209.00
Subgroup : [1C]	Bad Debts				
508000-0112-03-000-0	Bad Debt Expense-WtrsEdge-Administration- -	203,264.00		0.00	203,264.00
508010-0112-03-000-0	Bad Debt Mdcr-WtrsEdge-Administration- -	27,367.00		0.00	27,367.00
Subtotal [1C] Bad Debts		230,631.00		0.00	230,631.00
Subgroup : [1D]	Accounting and Auditing				
432000-0112-03-000-0	Accounting Fees-WtrsEdge-Administration- -	20,600.00		0.00	20,600.00
Subtotal [1D] Accounting and Auditing		20,600.00		0.00	20,600.00
Subgroup : [1E]	Legal				
433000-0112-03-000-0	Legal Fees-WtrsEdge-Administration- -	1,659.00		0.00	1,659.00
433200-0112-03-000-0	Legal Fees - Collections-WtrsEdge-Administrati -	17,294.00		0.00	17,294.00
433300-0112-03-000-0	Legal Fees - Non-reimbursab-WtrsEdge-Administr -	2,550.00		0.00	2,550.00
Subtotal [1E] Legal		21,503.00		0.00	21,503.00
Subgroup : [1G]	Office Supplies				
410000-0112-03-000-0	Supplies-WtrsEdge-Administration- -	504.00		0.00	504.00
410000-0112-04-000-0	Supplies-WtrsEdge-Fiscal Operations- -	16,087.00		0.00	16,087.00
452000-0112-04-000-0	Equip Rental-WtrsEdge-Fiscal Operations- -	9,245.00		(9,245.00)	0.00
Subtotal [1G] Office Supplies		25,836.00		(9,245.00)	16,591.00
Subgroup : [1H1]	Telephone and Telegraph				
461000-0112-03-000-0	Telephone-WtrsEdge-Administration- -	40,674.00		0.00	40,674.00
Subtotal [1H1] Telephone and Telegraph		40,674.00		0.00	40,674.00
Subgroup : [1H2]	Cellular Phones and Beepers				
461100-0112-03-000-0	Telephone - Cell-WtrsEdge-Administration- -	2,720.00		0.00	2,720.00
Subtotal [1H2] Cellular Phones and Beepers		2,720.00		0.00	2,720.00
Subgroup : [1J]	Corporation Business Taxes				
542000-0112-03-000-0	Corporate Tax - State-WtrsEdge-Administration- -	19,897.00		0.00	19,897.00
Subtotal [1J] Corporation Business Taxes		19,897.00		0.00	19,897.00
Subgroup : [1K3]	Resident Day User Fee				
507000-0112-03-000-0	Revenue Assessment-WtrsEdge-Administration- -	791,109.00		0.00	791,109.00
Subtotal [1K3] Resident Day User Fee		791,109.00		0.00	791,109.00
Total [15] Expenditures Other than Salaries		2,782,376.00		(9,245.00)	2,773,131.00
Group : [16]	Expenditures Other than Salaries (cont'd) - Admin. and General				
Subgroup : [2]	Holiday Parties for Staff				
402000-0112-03-000-0	Holiday Expense-WtrsEdge-Administration- -	2,350.00		0.00	2,350.00
Subtotal [2] Holiday Parties for Staff		2,350.00		0.00	2,350.00
Subgroup : [3]	Gifts to Staff and Residents				
523000-0112-03-000-0	Emp Benefits - Other-WtrsEdge-Administration- -	24,870.00		0.00	24,870.00
Subtotal [3] Gifts to Staff and Residents		24,870.00		0.00	24,870.00
Subgroup : [4]	Employee Travel				
521000-0112-03-000-0	Travel Expense-WtrsEdge-Administration- -	1,064.00		0.00	1,064.00
Subtotal [4] Employee Travel		1,064.00		0.00	1,064.00
Subgroup : [5]	Education Expense				
509000-0112-03-000-0	Seminars-WtrsEdge-Administration- -	2,776.00		0.00	2,776.00
Subtotal [5] Education Expense		2,776.00		0.00	2,776.00
Subgroup : [M3]	Advertising Other				
410000-0112-18-000-0	Supplies-WtrsEdge-Marketing- -	1,824.00		0.00	1,824.00
501100-0112-03-000-0	Advertising Promotional-WtrsEdge-Administratio -	15,417.00		0.00	15,417.00
501100-0112-18-000-0	Advertising Promotional-WtrsEdge-Marketing- -	14,943.00		0.00	14,943.00
Subtotal [M3] Advertising Other		32,184.00		0.00	32,184.00
Subgroup : [M7]	Postage				
504000-0112-03-000-0	Postage-WtrsEdge-Administration- -	4,941.00		0.00	4,941.00
Subtotal [M7] Postage		4,941.00		0.00	4,941.00
Subgroup : [M8]	Dues and Membership Fees to Professional Associations				
491000-0112-03-000-0	Dues-WtrsEdge-Administration- -	12,024.00		0.00	12,024.00
Subtotal [M8] Dues and Membership Fees to Professional Associations		12,024.00		0.00	12,024.00

Client: **National Health Care Associates, Inc. (CT)**
 Engagement: **Medicaid - Water's Edge Health & Rehab**
 Period Ending: **9/30/2020**
 Trial Balance: **A.01 - TB-CCNH**
 Workpaper: **A.03 - Grouping Report**

Account	Description	ADJ	JE Ref #	RJE	FINAL
Subgroup : [M9]	Subscriptions	9/30/2020			9/30/2020
491001-0112-03-000-0	Subscriptions-WtrsEdge-Administration- -	6,434.00		0.00	6,434.00
Subtotal [M9] Subscriptions		6,434.00		0.00	6,434.00
Subgroup : [M10]	Contributions				
541001-0112-03-000-0	Political Contributions -WtrsEdge-Administration- -	1,500.00		0.00	1,500.00
Subtotal [M10] Contributions		1,500.00		0.00	1,500.00
Subgroup : [M11]	Services Provided by Contract				
431000-0112-03-000-0	Consulting Fees-WtrsEdge-Administration- -	25,344.00		0.00	25,344.00
431000-0112-04-000-0	Consulting Fees-WtrsEdge-Fiscal Operations- -	17,867.00	RJE - 5	(17,867.00)	0.00
435200-0112-03-000-0	IT Services-WtrsEdge-Administration	45,674.00		0.00	45,674.00
435210-0112-03-000-0	IT Rental-WtrsEdge-Administration	51,743.00		(47,009.00)	4,734.00
440000-0112-04-000-0	Purch Services-WtrsEdge-Fiscal Operations- -	24,778.00	RJE - 2	(47,009.00)	0.00
Subtotal [M11] Services Provided by Contract		165,406.00		(64,876.00)	100,530.00
Subgroup : [M12]	Administrative Management Services				
434000-0112-03-000-0	Shared Services-WtrsEdge-Administration- -	691,396.00	RJE - 5	17,867.00	709,263.00
Subtotal [M12] Administrative Management Services		691,396.00		17,867.00	709,263.00
Subgroup : [M13]	Other				
500000-0112-03-000-0	Licenses and Permits-WtrsEdge-Administration- -	900.00		0.00	900.00
503000-0112-03-000-0	Penalties-WtrsEdge-Administration- -	18,185.00		0.00	18,185.00
503200-0112-03-000-0	Bank Charges-WtrsEdge-Administration- -	27,558.00		0.00	27,558.00
541000-0112-03-000-0	Misc. Expense-WtrsEdge-Administration- -	2,780.00		0.00	2,780.00
Subtotal [M13] Other		49,423.00		0.00	49,423.00
Total [16] Expenditures Other than Salaries (cont'd) - Admin. and General		994,368.00		(47,009.00)	947,359.00
Group : [18]	Dietary Basis for Allocation of Costs				
Subgroup : [2A1]	Raw Food				
412000-0112-13-000-0	Food-WtrsEdge-Dietary- -	283,347.00		0.00	283,347.00
412000-0112-38-000-0	Food-WtrsEdge-Cafe	6.00		0.00	6.00
412100-0112-13-000-0	Food Supplements-WtrsEdge-Dietary- -	33,124.00		0.00	33,124.00
523019-0112-03-000-0	Employee Benefits Other - WtrsEdge	5,359.00		0.00	5,359.00
Subtotal [2A1] Raw Food		321,836.00		0.00	321,836.00
Subgroup : [2B]	Purchased Services				
440000-0112-13-000-0	Purch Services-WtrsEdge-Dietary- -	8,460.00		0.00	8,460.00
Subtotal [2B] Purchased Services		8,460.00		0.00	8,460.00
Subgroup : [2C]	Other				
410000-0112-13-000-0	Supplies-WtrsEdge-Dietary- -	13,154.00		0.00	13,154.00
410019-0112-13-000-0	Supplies COVID19 - WtrsEdge	5,171.00		0.00	5,171.00
412019-0112-13-000-0	Dietary-WtrsEdge	309.00		0.00	309.00
452000-0112-13-000-0	Equip Rental-WtrsEdge-Dietary- -	290.00		0.00	290.00
Subtotal [2C] Other		18,924.00		0.00	18,924.00
Total [18] Dietary Basis for Allocation of Costs		349,220.00		0.00	349,220.00
Group : [19]	Laundry-Basis for Allocation of Costs				
Subgroup : [3A1]	Bed Linens, etc...washed, ironed..				
414100-0112-10-000-0	Linen-WtrsEdge-Laundry- -	3,425.00		0.00	3,425.00
Subtotal [3A1] Bed Linens, etc...washed, ironed..		3,425.00		0.00	3,425.00
Subgroup : [3B]	Purchased Services				
533000-0112-10-000-0	Outside Services-WtrsEdge-Laundry- -	157,369.00		0.00	157,369.00
Subtotal [3B] Purchased Services		157,369.00		0.00	157,369.00
Subgroup : [3C]	Other				
410000-0112-10-000-0	Supplies-WtrsEdge-Laundry- -	41.00		0.00	41.00
410019-0112-10-000-0	Supplies COVID19 - WtrsEdge	28,075.00		0.00	28,075.00
414000-0112-10-000-0	Diapers-WtrsEdge-Laundry- -	46,858.00		0.00	46,858.00
Subtotal [3C] Other		74,974.00		0.00	74,974.00
Total [19] Laundry-Basis for Allocation of Costs		235,768.00		0.00	235,768.00
Group : [20]	Housekeeping and Resident Care Basis for Allocation of Costs				
Subgroup : [4A1]	In-House Care Supplies				
410000-0112-09-000-0	Supplies-WtrsEdge-Housekeeping- -	34,665.00		0.00	34,665.00
410019-0112-09-000-0	Supplies COVID19 - WtrsEdge	13,172.00		0.00	13,172.00
Subtotal [4A1] In-House Care Supplies		47,837.00		0.00	47,837.00
Subgroup : [5A1]	Own Pharmacy				
411200-0112-23-000-0	Drugs - McCare Pt A-WtrsEdge-Rehab Tpy and Anc- -	377,480.00		0.00	377,480.00
Subtotal [5A1] Own Pharmacy		377,480.00		0.00	377,480.00
Subgroup : [5B]	Medicine Cabinet Drugs				
411700-0112-22-000-0	House Drugs (OTC)-WtrsEdge-Medical Services- -	26,066.00		0.00	26,066.00
Subtotal [5B] Medicine Cabinet Drugs		26,066.00		0.00	26,066.00
Subgroup : [5C]	Medical and Therapeutic Supplies				
410000-0112-15-000-0	Supplies-WtrsEdge-Nursing- -	115,191.00		0.00	115,191.00
Subtotal [5C] Medical and Therapeutic Supplies		115,191.00		0.00	115,191.00
Subgroup : [5D]	Ambulance/Limousine				
440010-0112-15-000-0	Purch Services Ambulance-WtrsEdge-Nursing- -	28,221.00		0.00	28,221.00
Subtotal [5D] Ambulance/Limousine		28,221.00		0.00	28,221.00
Subgroup : [5E2]	Oxygen - Other				
413001-0112-23-000-0	Oxygen Non Billable-WtrsEdge-Rehab Tpy and Anc- -	8,969.00		0.00	8,969.00
Subtotal [5E2] Oxygen - Other		8,969.00		0.00	8,969.00

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Account	Description	ADJ 9/30/2020	JE Ref #	RJE	FINAL 9/30/2020
Subgroup : [5F]	X-Rays and related radiological				
438010-0112-27-000-0	Radiology Fees-WtrsEdge-Laboratory- -	417.00		0.00	417.00
438020-0112-27-000-0	X-Ray Fees-WtrsEdge-Laboratory- -	36,931.00		0.00	36,931.00
Subtotal [5F] X-Rays and related radiological		37,348.00		0.00	37,348.00
Subgroup : [5H]	Laboratory				
438030-0112-27-000-0	Lab Fees-WtrsEdge-Laboratory- -	40,799.00		0.00	40,799.00
Subtotal [5H] Laboratory		40,799.00		0.00	40,799.00
Subgroup : [5I]	Recreation				
410000-0112-07-000-0	Supplies-WtrsEdge-Rec Therapy- -	7,777.00		0.00	7,777.00
410019-0112-07-000-0	Supplies COVID19 - WtrsEdge	1,760.00		0.00	1,760.00
440000-0112-07-000-0	Purch Services-WtrsEdge-Rec Therapy- -	8,291.00		0.00	8,291.00
440050-0112-07-000-0	Cable Expense-WtrsEdge-Rec Therapy- -	22,658.00		0.00	22,658.00
452000-0112-07-000-0	Equip Rental-WtrsEdge-Rec Therapy- -	363.00		0.00	363.00
Subtotal [5I] Recreation		40,849.00		0.00	40,849.00
Subgroup : [5L]	Other				
410000-0112-23-000-0	Supplies-WtrsEdge-Rehab Tpy and Anclry- -	332.00		0.00	332.00
410019-0112-15-000-0	Supplies COVID19 - WtrsEdge	42,621.00		0.00	42,621.00
413500-0112-23-000-0	IV Thy Supplies-WtrsEdge-Rehab Tpy and Anclry- -	10,855.00		0.00	10,855.00
420000-0112-15-000-0	Minor Equip-WtrsEdge-Nursing- -	16,219.00		0.00	16,219.00
440000-0112-15-000-0	Purch Services-WtrsEdge-Nursing- -	2,103.00		0.00	2,103.00
452000-0112-15-000-0	Equip Rental-WtrsEdge-Nursing- -	56,761.00		0.00	56,761.00
452000-0112-23-000-0	Equip Rental-WtrsEdge-Rehab Tpy and Anclry- -	10,497.00		0.00	10,497.00
452000-0112-24-000-0	Equip Rental-WtrsEdge-Respiratory- -	23,953.00		0.00	23,953.00
Subtotal [5L] Other		163,341.00		0.00	163,341.00
Total [20] Housekeeping and Resident Care Basis for Allocation of Costs		886,101.00		0.00	886,101.00
Group : [22]	Maintenance and Property				
Subgroup : [6B]	Heat				
463000-0112-25-000-0	Gas-WtrsEdge-Property- -	71,258.00		0.00	71,258.00
Subtotal [6B] Heat		71,258.00		0.00	71,258.00
Subgroup : [6C]	Light & Power				
462000-0112-25-000-0	Electric-WtrsEdge-Property- -	178,287.00		0.00	178,287.00
Subtotal [6C] Light & Power		178,287.00		0.00	178,287.00
Subgroup : [6D]	Water				
464000-0112-25-000-0	Sewer-WtrsEdge-Property- -	2,211.00		0.00	2,211.00
466000-0112-25-000-0	Water-WtrsEdge-Property- -	2,795.00		0.00	2,795.00
Subtotal [6D] Water		5,006.00		0.00	5,006.00
Subgroup : [6E]	Equipment Lease				
Marcum 104	Leased Equipment	0.00		56,254.00	56,254.00
Subtotal [6E] Equipment Lease		0.00	RJE - 2	56,254.00	56,254.00
Subgroup : [6F]	Other				
410000-0112-08-000-0	Supplies-WtrsEdge-Maintenance- -	46,349.00		0.00	46,349.00
410019-0112-08-000-0	Supplies COVID19 - WtrsEdge	97.00		0.00	97.00
440000-0112-08-000-0	Purch Services-WtrsEdge-Maintenance- -	59,905.00		0.00	59,905.00
440000-0112-12-000-0	Purch Services-WtrsEdge-Security- -	4,287.00		0.00	4,287.00
440011-0112-08-000-0	Ground Services-WtrsEdge-Maintenance- -	28,016.00		0.00	28,016.00
442000-0112-08-000-0	Pest Control-WtrsEdge-Maintenance- -	3,058.00		0.00	3,058.00
443000-0112-08-000-0	Carting-WtrsEdge-Maintenance- -	28,817.00		0.00	28,817.00
Subtotal [6F] Other		170,529.00		0.00	170,529.00
Subgroup : [7D]	Movable Equipment				
486000-0112-25-000-0	Dep Exp - Moveable Equip-WtrsEdge-Property- -	69,312.00		0.00	69,312.00
Subtotal [7D] Movable Equipment		69,312.00		0.00	69,312.00
Subgroup : [8C]	Leasehold Improvements				
484000-0112-25-000-0	Dep Exp - LHI-WtrsEdge-Property- -	83,275.00		0.00	83,275.00
Subtotal [8C] Leasehold Improvements		83,275.00		0.00	83,275.00
Subgroup : [9]	Rental Payments				
471000-0112-25-000-0	Rent-WtrsEdge-Property- -	720,000.00		0.00	720,000.00
Subtotal [9] Rental Payments		720,000.00		0.00	720,000.00
Subgroup : [10A]	Real estate taxes paid by owner				
473000-0112-25-000-0	Real Estate Taxes-WtrsEdge-Property- -	123,113.00		0.00	123,113.00
Subtotal [10A] Real estate taxes paid by owner		123,113.00		0.00	123,113.00
Subgroup : [10C]	Personal property taxes				
472000-0112-25-000-0	Personal Property Taxes-WtrsEdge-Property- -	16,428.00		0.00	16,428.00
Subtotal [10C] Personal property taxes		16,428.00		0.00	16,428.00
Total [22] Maintenance and Property		1,437,208.00		56,254.00	1,493,462.00
Group : [27]	Interest and Insurance				
Subgroup : [12D]	Other Interest Expense				
476000-0112-25-000-0	Interest on Notes Payable-WtrsEdge-Property- -	945.00		0.00	945.00
476002-0112-25-000-0	Interest Expense NP 2-WtrsEdge-Property- -	6,417.00		0.00	6,417.00
503100-0112-03-000-0	Interest-WtrsEdge-Administration- -	3,957.00		0.00	3,957.00
503130-0112-03-000-0	Interest on Computer Loan-WtrsEdge-Administration- -	6,127.00		0.00	6,127.00
Subtotal [12D] Other Interest Expense		17,446.00		0.00	17,446.00
Subgroup : [14A]	Insurance on Property				
472500-0112-25-000-0	Property Insurance-WtrsEdge-Property- -	19,662.00		0.00	19,662.00
Subtotal [14A] Insurance on Property		19,662.00		0.00	19,662.00

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Account	Description	ADJ	JE Ref #	RJE	FINAL
Subgroup : [14C1]	Umbrella	9/30/2020			9/30/2020
512000-0112-03-000-0	Umbrella Ins-WtrsEdge-Administration -	13,455.00		0.00	13,455.00
Subtotal [14C1] Umbrella		13,455.00		0.00	13,455.00
Subgroup : [14C3]	Other				
510000-0112-03-000-0	Liability Ins-WtrsEdge-Administration -	78,320.00		0.00	78,320.00
513000-0112-03-000-0	Crime Ins-WtrsEdge-Administration -	504.00		0.00	504.00
Subtotal [14C3] Other		78,824.00		0.00	78,824.00
Total [27] Interest and Insurance		129,387.00		0.00	129,387.00
Group : [30]	Statement of Revenue				
Subgroup : [1A]	Medicaid Residents (CT only)				
311000-0112-00-000-0	Medicaid Room & Board-WtrsEdge	(14,594,990.00)		0.00	(14,594,990.00)
Subtotal [1A] Medicaid Residents (CT only)		(14,594,990.00)		0.00	(14,594,990.00)
Subgroup : [1B]	Medicaid room and board contractual allowance				
311005-0112-00-000-0	Medicaid Room & Board Contra-WtrsEdge	6,606,762.00		0.00	6,606,762.00
313005-0112-00-000-0	Medicaid Contra Other-WtrsEdge	2,588.00		0.00	2,588.00
Subtotal [1B] Medicaid room and board contractual allowance		6,609,350.00		0.00	6,609,350.00
Subgroup : [3A]	Medicare Residents (All inclusive)				
321000-0112-00-000-0	Medicare Pt A Room & Board-WtrsEdge	(1,881,660.00)		0.00	(1,881,660.00)
Subtotal [3A] Medicare Residents (All inclusive)		(1,881,660.00)		0.00	(1,881,660.00)
Subgroup : [3B]	Medicare room and board contractual allowance				
321005-0112-00-000-0	Medicare Pt A R and B Contra-WtrsEdge	1,509,075.00		0.00	1,509,075.00
323005-0112-00-000-0	Medicare Pt A Contra Other-WtrsEdge	109,178.00		0.00	109,178.00
Subtotal [3B] Medicare room and board contractual allowance		1,618,253.00		0.00	1,618,253.00
Subgroup : [4A]	Private-pay residents and other				
303100-0112-00-000-0	Hospice Revenue-WtrsEdge	(1,556,483.00)		0.00	(1,556,483.00)
341000-0112-00-000-0	Private Room & Board-WtrsEdge	(1,179,039.00)		0.00	(1,179,039.00)
351000-0112-00-000-0	Comm Ins Room & Board-WtrsEdge	(314,504.00)		0.00	(314,504.00)
371000-0112-00-000-0	Mgd Medicare Room and Board----	(1,471,827.00)		0.00	(1,471,827.00)
Subtotal [4A] Private-pay residents and other		(4,521,853.00)		0.00	(4,521,853.00)
Subgroup : [4B]	Private-pay room and board contractual allowance				
303005-0112-00-000-0	Hospice Contra Other	167.00		0.00	167.00
303700-0112-00-000-0	Hospice C/A-WtrsEdge	719,844.00		0.00	719,844.00
341005-0112-00-000-0	Private Room & Board Contra-WtrsEdge	(1,809.00)		0.00	(1,809.00)
351005-0112-00-000-0	Comm Ins Room & Board Contra-WtrsEdge	31,145.00		0.00	31,145.00
353005-0112-00-000-0	Comm Ins Contra Other-WtrsEdge	6,724.00		0.00	6,724.00
371005-0112-00-000-0	Mgd Medicare Room & Board Contra	223,024.00		0.00	223,024.00
373005-0112-00-000-0	Mgd Medicare Contra Other	69,177.00		0.00	69,177.00
Subtotal [4B] Private-pay room and board contractual allowance		1,048,272.00		0.00	1,048,272.00
Subgroup : [5A]	Prescription Drugs - Medicare				
324100-0112-00-000-0	Medicare Pt A Pharmacy-WtrsEdge	(142,832.00)		0.00	(142,832.00)
Subtotal [5A] Prescription Drugs - Medicare		(142,832.00)		0.00	(142,832.00)
Subgroup : [5B]	Prescription Drugs - Medicare Contractual Allowance				
324105-0112-00-000-0	Medicare Pt A Pharmacy Contra-WtrsEdge	168,794.00		0.00	168,794.00
Subtotal [5B] Prescription Drugs - Medicare Contractual Allowance		168,794.00		0.00	168,794.00
Subgroup : [5C]	Prescription Drugs - Non-medicare				
304100-0112-00-000-0	Hospice Pharmacy	(1,850.00)		0.00	(1,850.00)
314100-0112-00-000-0	Medicaid Pharmacy-WtrsEdge	(39,166.00)		0.00	(39,166.00)
344100-0112-00-000-0	Private Pharmacy-WtrsEdge	(528.00)		0.00	(528.00)
354100-0112-00-000-0	Comm Ins Pharmacy-WtrsEdge	(21,999.00)		0.00	(21,999.00)
374100-0112-00-000-0	Mgd Medicare Pharmacy	(123,819.00)		0.00	(123,819.00)
Subtotal [5C] Prescription Drugs - Non-medicare		(187,362.00)		0.00	(187,362.00)
Subgroup : [5D]	Prescription Drugs - Non-medicare Contractual Allowance				
304105-0112-00-000-0	Hospice Pharmacy Contra	1,850.00		0.00	1,850.00
314105-0112-00-000-0	Medicaid Pharmacy Contra-WtrsEdge	39,360.00		0.00	39,360.00
354105-0112-00-000-0	Comm Ins Pharmacy Contra-WtrsEdge	21,952.00		0.00	21,952.00
374105-0112-00-000-0	Mgd Medicare Pharmacy Contra	139,307.00		0.00	139,307.00
Subtotal [5D] Prescription Drugs - Non-medicare Contractual Allowance		202,469.00		0.00	202,469.00
Subgroup : [7A]	Physical Therapy - Medicare				
324300-0112-00-000-0	Medicare Pt A PT-WtrsEdge	(208,235.00)		0.00	(208,235.00)
334300-0112-00-000-0	Medicare Pt B PT-WtrsEdge	(129,635.00)		0.00	(129,635.00)
Subtotal [7A] Physical Therapy - Medicare		(337,870.00)		0.00	(337,870.00)
Subgroup : [7B]	Physical Therapy - Medicare Contractual Allowance				
321006-0112-00-000-0	Medicare A PT Contra-WtrsEdge	(358,016.00)		0.00	(358,016.00)
324305-0112-00-000-0	Medicare Pt A PT Contra-WtrsEdge	208,235.00		0.00	208,235.00
334305-0112-00-000-0	Medicare Pt B PT Contra-WtrsEdge	23,466.00		0.00	23,466.00
Subtotal [7B] Physical Therapy - Medicare Contractual Allowance		(126,315.00)		0.00	(126,315.00)
Subgroup : [7C]	Physical Therapy - Non-medicare				
304300-0112-00-000-0	Hospice PT-WtrsEdge	905.00		0.00	905.00
314300-0112-00-000-0	Medicaid PT-WtrsEdge	(82,505.00)		0.00	(82,505.00)
344300-0112-00-000-0	Private PT-WtrsEdge	(1,474.00)		0.00	(1,474.00)
354300-0112-00-000-0	Comm Ins PT-WtrsEdge	(19,486.00)		0.00	(19,486.00)
374300-0112-00-000-0	Mgd Medicare PT	(147,506.00)		0.00	(147,506.00)
378100-0112-00-000-0	Medicare Mgd Care Pt B PT-WtrsEdge	(118,069.00)		0.00	(118,069.00)
Subtotal [7C] Physical Therapy - Non-medicare		(368,135.00)		0.00	(368,135.00)
Subgroup : [7D]	Physical Therapy - Non-medicare Contractual Allowance				
304305-0112-00-000-0	Hospice PT Contra-WtrsEdge	(997.00)		0.00	(997.00)
314305-0112-00-000-0	Medicaid PT Contra-WtrsEdge	82,505.00		0.00	82,505.00

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 Trial Balance: **A.01 - TB-CCNH**
 Workpaper: **A.03 - Grouping Report**

Account	Description	ADJ	JE Ref #	RJE	FINAL
337305-0112-00-000-0	Mgd Medicare Pt B PT Contra-WtrsEdge	6,692.00		0.00	6,692.00
354305-0112-00-000-0	Comm Ins PT Contra-WtrsEdge	19,002.00		0.00	19,002.00
371006-0112-00-000-0	Mgd Medicare PT Contra-WtrsEdge	(11,660.00)		0.00	(11,660.00)
374305-0112-00-000-0	Mgd Medicare PT Contra	147,506.00		0.00	147,506.00
378105-0112-00-000-0	Medicare Mgd Pt B PT Contra-WtrsEdge	33,386.00		0.00	33,386.00
Subtotal [7D] Physical Therapy - Non-medicare Contractual Allowance		276,434.00		0.00	276,434.00
Subgroup : [8A]	Speech Therapy - Medicare				
321008-0112-00-000-0	Medicare A ST Contra-WtrsEdge	(182,256.00)		0.00	(182,256.00)
324400-0112-00-000-0	Medicare Pt A ST-WtrsEdge	(76,469.00)		0.00	(76,469.00)
334400-0112-00-000-0	Medicare Pt B ST-WtrsEdge	(25,720.00)		0.00	(25,720.00)
Subtotal [8A] Speech Therapy - Medicare		(284,445.00)		0.00	(284,445.00)
Subgroup : [8B]	Speech Therapy - Medicare Contractual Allowance				
324405-0112-00-000-0	Medicare Pt A ST Contra-WtrsEdge	76,469.00		0.00	76,469.00
334405-0112-00-000-0	Medicare Pt B ST Contra-WtrsEdge	143.00		0.00	143.00
Subtotal [8B] Speech Therapy - Medicare Contractual Allowance		76,612.00		0.00	76,612.00
Subgroup : [8C]	Speech Therapy - Non-medicare				
314400-0112-00-000-0	Medicaid ST-WtrsEdge	(22,430.00)		0.00	(22,430.00)
344400-0112-00-000-0	Private ST-WtrsEdge	(1,695.00)		0.00	(1,695.00)
354400-0112-00-000-0	Comm Ins ST-WtrsEdge	(4,682.00)		0.00	(4,682.00)
374400-0112-00-000-0	Mgd Medicare ST	(44,115.00)		0.00	(44,115.00)
378120-0112-00-000-0	Medicare Mgd Care Pt B ST-WtrsEdge	(35,882.00)		0.00	(35,882.00)
Subtotal [8C] Speech Therapy - Non-medicare		(108,804.00)		0.00	(108,804.00)
Subgroup : [8D]	Speech Therapy - Non-medicare Contractual Allowance				
314405-0112-00-000-0	Medicaid ST Contra-WtrsEdge	22,430.00		0.00	22,430.00
354405-0112-00-000-0	Comm Ins ST Contra-WtrsEdge	4,682.00		0.00	4,682.00
371008-0112-00-000-0	Mgd Medicare ST Contra-WtrsEdge	(6,577.00)		0.00	(6,577.00)
374405-0112-00-000-0	Mgd Medicare ST Contra	44,115.00		0.00	44,115.00
378125-0112-00-000-0	Medicare Mgd Pt B STContra-WtrsEdge	8,577.00		0.00	8,577.00
Subtotal [8D] Speech Therapy - Non-medicare Contractual Allowance		73,227.00		0.00	73,227.00
Subgroup : [9A]	Occupational Therapy - Medicare				
321007-0112-00-000-0	Medicare A OT Contra-WtrsEdge	(335,491.00)		0.00	(335,491.00)
324800-0112-00-000-0	Medicare Pt A OT-WtrsEdge	(199,495.00)		0.00	(199,495.00)
334800-0112-00-000-0	Medicare Pt B OT-WtrsEdge	(91,753.00)		0.00	(91,753.00)
Subtotal [9A] Occupational Therapy - Medicare		(626,739.00)		0.00	(626,739.00)
Subgroup : [9B]	Occupational Therapy - Medicare Contractual Allowance				
324805-0112-00-000-0	Medicare Pt A OT Contra-WtrsEdge	199,495.00		0.00	199,495.00
334805-0112-00-000-0	Medicare Pt B OT Contra-WtrsEdge	18,499.00		0.00	18,499.00
Subtotal [9B] Occupational Therapy - Medicare Contractual Allowance		217,994.00		0.00	217,994.00
Subgroup : [9C]	Occupational Therapy - Non-medicare				
304800-0112-00-000-0	Hospice OT-WtrsEdge	(1,980.00)		0.00	(1,980.00)
314800-0112-00-000-0	Medicaid OT-WtrsEdge	(75,423.00)		0.00	(75,423.00)
344800-0112-00-000-0	Private OT-WtrsEdge	(2,014.00)		0.00	(2,014.00)
354800-0112-00-000-0	Comm Ins OT-WtrsEdge	(18,224.00)		0.00	(18,224.00)
374800-0112-00-000-0	Mgd Medicare OT	(144,545.00)		0.00	(144,545.00)
378130-0112-00-000-0	Medicare Mgd Care Pt B OT-WtrsEdge	(82,231.00)		0.00	(82,231.00)
Subtotal [9C] Occupational Therapy - Non-medicare		(324,417.00)		0.00	(324,417.00)
Subgroup : [9D]	Occupational Therapy - Non-medicare Contractual Allowance				
304805-0112-00-000-0	Hospice OT Contra----	1,430.00		0.00	1,430.00
314805-0112-00-000-0	Medicaid OT Contra-WtrsEdge	75,423.00		0.00	75,423.00
354805-0112-00-000-0	Comm Ins OT Contra-WtrsEdge	18,739.00		0.00	18,739.00
371007-0112-00-000-0	Mgd Medicare OT Contra-WtrsEdge	(11,091.00)		0.00	(11,091.00)
374805-0112-00-000-0	Mgd Medicare OT Contra	144,545.00		0.00	144,545.00
378135-0112-00-000-0	Medicare Mgd Pt B OT Contra-WtrsEdge	24,089.00		0.00	24,089.00
Subtotal [9D] Occupational Therapy - Non-medicare Contractual Allowance		253,135.00		0.00	253,135.00
Subgroup : [10A]	Other - Medicare				
321009-0112-00-000-0	Medicare A NTA Contra-WtrsEdge	(517,767.00)		0.00	(517,767.00)
321010-0112-00-000-0	Medicare A Nsgn Comp Contra-WtrsEdge	(849,194.00)		0.00	(849,194.00)
324000-0112-00-000-0	Medicare Pt A Ambulance-WtrsEdge	(12,639.00)		0.00	(12,639.00)
324200-0112-00-000-0	MCR Pt A Chargeable Med Supp-WtrsEdge	(9,822.00)		0.00	(9,822.00)
324205-0112-00-000-0	MCR Pt A Charge Med Supp Contra-WtrsEdge	9,822.00		0.00	9,822.00
324500-0112-00-000-0	Medicare Pt A IV Therapy-WtrsEdge	(25,963.00)		0.00	(25,963.00)
324600-0112-00-000-0	Medicare Pt A Lab-WtrsEdge	(71,456.00)		0.00	(71,456.00)
325000-0112-00-000-0	Medicare Pt A X-Ray-WtrsEdge	(25,083.00)		0.00	(25,083.00)
328000-0112-00-000-0	Medicare Pt A Sequestration-WtrsEdge	23,193.00		0.00	23,193.00
329000-0112-00-000-0	Medicare Pt A Settlement-WtrsEdge	(17,788.00)		0.00	(17,788.00)
335700-0112-00-000-0	Medicare Pt B Flu/Pneumonia-WtrsEdge	(1,101.00)		0.00	(1,101.00)
Subtotal [10A] Other - Medicare		(1,497,798.00)		0.00	(1,497,798.00)
Subgroup : [10B]	Other - Non-medicare				
305000-0112-00-000-0	Hospice X-Ray	(167.00)		0.00	(167.00)
314000-0112-00-000-0	Medicaid Ambulance-WtrsEdge	(526.00)		0.00	(526.00)
314500-0112-00-000-0	Medicaid IV Therapy-WtrsEdge	(194.00)		0.00	(194.00)
314600-0112-00-000-0	Medicaid Lab-WtrsEdge	(1,530.00)		0.00	(1,530.00)
315000-0112-00-000-0	Medicaid X-Ray-WtrsEdge	(533.00)		0.00	(533.00)
338000-0112-00-000-0	Medicare Pt B Prior Period-WtrsEdge	2,330.00		0.00	2,330.00
344600-0112-00-000-0	Private Lab-WtrsEdge	(75.00)		0.00	(75.00)
345000-0112-00-000-0	Private X-Ray-WtrsEdge	(182.00)		0.00	(182.00)
354600-0112-00-000-0	Comm Ins Lab-WtrsEdge	(5,314.00)		0.00	(5,314.00)
355000-0112-00-000-0	Comm Ins X-Ray-WtrsEdge	(1,523.00)		0.00	(1,523.00)
371009-0112-00-000-0	Mgd Medicare NTA Contra-WtrsEdge	(19,295.00)		0.00	(19,295.00)
371010-0112-00-000-0	Mgd Medicare Nsg Comp Contra-WtrsEdge	(31,793.00)		0.00	(31,793.00)
374500-0112-00-000-0	Mgd Medicare IV Therapy	(16,370.00)		0.00	(16,370.00)
374600-0112-00-000-0	Mgd Medicare Lab	(54,634.00)		0.00	(54,634.00)

Client: **National Health Care Associates, Inc. (CT)**
 Engagement: **Medicaid - Water's Edge Health & Rehab**
 Period Ending: **9/30/2020**
 Trial Balance: **A.01 - TB-CCNH**
 Workpaper: **A.03 - Grouping Report**

Account	Description	ADJ	JE Ref #	RJE	FINAL
374900-0112-00-000-0	Mgd Medicare Specialty Beds	(1,426.00)		0.00	(1,426.00)
375000-0112-00-000-0	Mgd Medicare X-Ray	(12,235.00)		0.00	(12,235.00)
375700-0112-00-000-0	Mgd Medicare Flu/Pneumonia	(1,254.00)		0.00	(1,254.00)
378000-0112-00-000-0	Mgd Medicare Prior Period	1,952.00		0.00	1,952.00
Subtotal [10B] Other - Non-medicare		(142,769.00)		0.00	(142,769.00)
Subgroup : [15]	Interest Income				
391100-0112-00-000-0	Interest Income-WtrsEdge	(693.00)		0.00	(693.00)
Subtotal [15] Interest Income		(693.00)		0.00	(693.00)
Subgroup : [18]	Other Revenue				
391500-0112-00-000-0	Misc. Other Income-WtrsEdge	(531,321.00)		0.00	(531,321.00)
391550-0112-00-000-0	Prior Period Other-WtrsEdge	(4,925.00)		0.00	(4,925.00)
391900-0112-00-000-0	Long- Term CT PET Tax Income-WtrsEdge - -	(9,745.00)		0.00	(9,745.00)
541050-0112-03-000-0	Prior Period Expense-WtrsEdge- - -	(2,190.00)		0.00	(2,190.00)
Subtotal [18] Other Revenue		(548,181.00)		0.00	(548,181.00)
Total [30] Statement of Revenue		(15,150,323.00)		0.00	(15,150,323.00)
Group : [31-32]	Assets				
Subgroup : [A1]	Cash				
101005-0112-00-000-0	Cash Operating MnT-WtrsEdge	684,218.00		0.00	684,218.00
102000-0112-00-000-0	Cash - Payroll-WtrsEdge	8,666.00		0.00	8,666.00
104000-0112-00-000-0	Cash Savings-WtrsEdge	1,238,148.00		0.00	1,238,148.00
105000-0112-00-000-0	Cash Savings Patients-WtrsEdge	100,899.00		0.00	100,899.00
106000-0112-00-000-0	Petty Cash-WtrsEdge	1,500.00		0.00	1,500.00
106100-0112-00-000-0	Petty Cash Res Funds-WtrsEdge	750.00		0.00	750.00
Subtotal [A1] Cash		2,034,181.00		0.00	2,034,181.00
Subgroup : [A2]	Resident Accounts Receivable				
110000-0112-00-000-0	Accounts Receivable-WtrsEdge	196,249.00		0.00	196,249.00
111000-0112-00-000-0	A/R Private-WtrsEdge	400,179.00		0.00	400,179.00
111200-0112-00-000-0	A/R Comm Ins-WtrsEdge	91,116.00		0.00	91,116.00
111300-0112-00-000-0	AR Hospice-WtrsEdge	80,836.00		0.00	80,836.00
111400-0112-00-000-0	A/R Mgd Medicare	126,971.00		0.00	126,971.00
112000-0112-00-000-0	A/R Medicare Pt A-WtrsEdge	346,146.00		0.00	346,146.00
112500-0112-00-000-0	A/R Medicare Pt B-WtrsEdge	25,727.00		0.00	25,727.00
113000-0112-00-000-0	A/R Medicaid-WtrsEdge	916,635.00		0.00	916,635.00
114000-0112-00-000-0	A/R Patient Pticipation-WtrsEdge	74,167.00		0.00	74,167.00
116100-0112-00-000-0	Medicare Co-Ins Bad Debt-WtrsEdge	17,788.00		0.00	17,788.00
116200-0112-00-000-0	Allowance for Doubtful Accounts-WtrsEdge	(326,679.00)		0.00	(326,679.00)
Subtotal [A2] Resident Accounts Receivable		1,949,135.00		0.00	1,949,135.00
Subgroup : [A4]	Inventories				
130000-0112-00-000-0	Inventory-WtrsEdge	76,354.00		0.00	76,354.00
Subtotal [A4] Inventories		76,354.00		0.00	76,354.00
Subgroup : [A5]	Prepaid Expenses				
121400-0112-00-000-0	Prepaid Workers Comp-WtrsEdge	17,390.00		0.00	17,390.00
122200-0112-00-000-0	Prepaid Gen. Ins-WtrsEdge	12,215.00		0.00	12,215.00
129000-0112-00-000-0	Prepaid Expense Other-WtrsEdge	23,615.00		0.00	23,615.00
129100-0112-00-000-0	Prepaid Real Estate Taxes-WtrsEdge	30,674.00		0.00	30,674.00
129110-0112-00-000-0	Prepaid Personal Property Taxes-WtrsEdge	3,954.00		0.00	3,954.00
129300-0112-00-000-0	Prepaid Mgmt Assets-WtrsEdge	23,288.00		0.00	23,288.00
129900-0112-00-000-0	CT PET Deferred Tax-WtrsEdge	39,413.00		0.00	39,413.00
Subtotal [A5] Prepaid Expenses		150,549.00		0.00	150,549.00
Subgroup : [A8]	Other Current Assets				
107000-0112-00-000-0	Resident Refunds-WtrsEdge	1,010.00		0.00	1,010.00
145000-0112-00-000-0	Security Deposits-WtrsEdge	17,000.00		0.00	17,000.00
Subtotal [A8] Other Current Assets		18,010.00		0.00	18,010.00
Subgroup : [B4]	Leasehold Improvements				
154000-0112-00-000-0	Leasehold Improvement-WtrsEdge	2,087,259.00		(6,971.00)	2,080,288.00
154100-0112-00-000-0	Leasehold Improvement Mgmt-WtrsEdge	17,411.00		0.00	17,411.00
163000-0112-00-000-0	Accum Dep - Building-WtrsEdge	(18,729.00)		0.00	(18,729.00)
164000-0112-00-000-0	Accum Amort - LHI-WtrsEdge	(1,525,218.00)		0.00	(1,525,218.00)
164100-0112-00-000-0	Accum Amort - LHI Mgmt-WtrsEdge	(17,411.00)		0.00	(17,411.00)
Subtotal [B4] Leasehold Improvements		543,312.00		(6,971.00)	536,341.00
Subgroup : [B6]	Movable Equipment				
156000-0112-00-000-0	Moveable Equip-WtrsEdge	1,055,306.00		6,971.00	1,062,277.00
166000-0112-00-000-0	Accum Dep - Moveable Equip-WtrsEdge	(801,777.00)		6,971.00	(801,777.00)
Subtotal [B6] Movable Equipment		253,529.00		6,971.00	260,500.00
Subgroup : [B9]	Other Fixed Assets				
153600-0112-00-000-0	Construction in Progress-WtrsEdge	56,251.00		0.00	56,251.00
Subtotal [B9] Other Fixed Assets		56,251.00		0.00	56,251.00
Subgroup : [D6]	Loans to Owners or Related Parties				
141400-0112-00-000-0	Due from Realty-WtrsEdge	47,876.00		0.00	47,876.00
141600-0112-00-000-0	Due from Related-WtrsEdge	710,987.00		0.00	710,987.00
Subtotal [D6] Loans to Owners or Related Parties		758,863.00		0.00	758,863.00
Total [31-32] Assets		5,840,184.00		0.00	5,840,184.00
Group : [33-34]	Liabilities				
Subgroup : [A1]	Trade Accounts Payable				
210000-0112-00-000-0	Accounts Payable-WtrsEdge	(786,253.00)		0.00	(786,253.00)
Subtotal [A1] Trade Accounts Payable		(786,253.00)		0.00	(786,253.00)
Subgroup : [A2]	Note Payable				

Client: **National Health Care Associates, Inc. (CT)**
 Engagement: **Medicaid - Water's Edge Health & Rehab**
 Period Ending: **9/30/2020**
 Trial Balance: **A.01 - TB-CCNH**
 Workpaper: **A.03 - Grouping Report**

Account	Description	ADJ	JE Ref #	RJE	FINAL
211002-0112-00-000-0	Notes Payable ST2-WtrsEdge	(41,551.00)		0.00	(41,551.00)
211005-0112-00-000-0	Notes Payable ST5-WtrsEdge	(8,970.00)		0.00	(8,970.00)
211006-0112-00-000-0	Notes/Loans Payable S/T - WtrsEdge	(79,756.00)		0.00	(79,756.00)
Subtotal [A2] Note Payable		(130,277.00)		0.00	(130,277.00)
Subgroup : [A3]	Loans Payable for Equipment				
211400-0112-00-000-0	Equipment Obligation ST-WtrsEdge	(20,770.00)		0.00	(20,770.00)
Subtotal [A3] Loans Payable for Equipment		(20,770.00)		0.00	(20,770.00)
Subgroup : [A4]	Accrued Payroll				
250100-0112-00-000-0	Accrued Payroll-WtrsEdge	(431,021.00)		0.00	(431,021.00)
Subtotal [A4] Accrued Payroll		(431,021.00)		0.00	(431,021.00)
Subgroup : [A12]	Other Current Liabilities				
220000-0112-00-000-0	Loans and Exchange-WtrsEdge	4,639.00		0.00	4,639.00
220200-0112-00-000-0	Unclaimed ADP checks-WtrsEdge	(11,334.00)		0.00	(11,334.00)
221700-0112-00-000-0	Due to Medicaid-WtrsEdge	(198,394.00)		0.00	(198,394.00)
221760-0112-00-000-0	Deferred Revenue Rcf-WtrsEdge	(769,198.00)		0.00	(769,198.00)
226000-0112-00-000-0	Patient Allowance Exchange-WtrsEdge	(15,044.00)		0.00	(15,044.00)
226200-0112-00-000-0	Patients Fund-WtrsEdge	(100,899.00)		0.00	(100,899.00)
250000-0112-00-000-0	Accrued Expenses-WtrsEdge	(227,630.00)		0.00	(227,630.00)
250200-0112-00-000-0	Accrued Pension-WtrsEdge	(19,439.00)		0.00	(19,439.00)
250300-0112-00-000-0	Accrued Worker's Comp-WtrsEdge	(59,549.00)		0.00	(59,549.00)
254900-0112-00-000-0	CT PET Tax Accrued Expense-WtrsEdge	(15,205.00)		0.00	(15,205.00)
Subtotal [A12] Other Current Liabilities		(1,412,053.00)		0.00	(1,412,053.00)
Subgroup : [B1]	Loans Payable - Equipment				
211411-0112-00-000-0	Equipment Obligation LT 1-WtrsEdge	(80,826.00)		0.00	(80,826.00)
Subtotal [B1] Loans Payable - Equipment		(80,826.00)		0.00	(80,826.00)
Subgroup : [B3]	Loans from Owners or Related Parties				
271500-0112-00-000-0	Due to Related-WtrsEdge	(1,806,623.00)		0.00	(1,806,623.00)
274000-0112-00-000-0	Due to Other-WtrsEdge	(27,676.00)		0.00	(27,676.00)
Subtotal [B3] Loans from Owners or Related Parties		(1,834,299.00)		0.00	(1,834,299.00)
Subgroup : [B4]	Other Long-Term Liabilities				
211102-0112-00-000-0	Notes Payable LT2-WtrsEdge	(66,660.00)		0.00	(66,660.00)
211105-0112-00-000-0	Notes Payable LT5-WtrsEdge	(7,002.00)		0.00	(7,002.00)
211106-0112-00-000-0	Notes/Loans Payable L/T - WtrsEdge	(131,271.00)		0.00	(131,271.00)
Subtotal [B4] Other Long-Term Liabilities		(204,933.00)		0.00	(204,933.00)
Total [33-34] Liabilities		(4,900,432.00)		0.00	(4,900,432.00)
Group : [35]	Equity				
Subgroup : [B3]	Paid-in Surplus				
280100-0112-00-000-0	Paid in Capital-WtrsEdge	(1,212,446.00)		0.00	(1,212,446.00)
Subtotal [B3] Paid-in Surplus		(1,212,446.00)		0.00	(1,212,446.00)
Subgroup : [B5]	Cumulated Earnings				
280000-0112-00-000-0	Capital-WtrsEdge	332,429.00		0.00	332,429.00
280200-0112-00-000-0	Shareholders Undis Earnings-WtrsEdge	2,493,558.00		0.00	2,493,558.00
295000-0112-00-000-0	Retained Earnings-WtrsEdge	(2,451,221.00)		0.00	(2,451,221.00)
Subtotal [B5] Cumulated Earnings		374,766.00		0.00	374,766.00
Total [35] Equity		(837,680.00)		0.00	(837,680.00)
Sum of Account Groups		0.00		0.00	0.00
Net (Income) Loss		0.00		0.00	0.00

Client: **National Health Care Associates, Inc. (CT)**
 Engagement: **Medicaid - Water's Edge Health & Rehab**
 Period Ending: **9/30/2020**
 Trial Balance: **A.01 - TB-CCNH**
 Workpaper: **H.02 - Reclassifying Journal Entries Report**

Account	Description	W/P Ref	Debit	Credit
Reclassifying Journal Entries JE # 1		D.01 - Tab J		
To reclass MDS, Staff Development and Infection Control salaries to correct line of cost report				
Marcum 101	MDS Coordinator		165,641.00	
Marcum 102	Staff Development		59,141.00	
Marcum 103	Infection Control		36,538.00	
400000-0112-15-092	Salary-WtrsEdge-Nursing-RN-			261,320.00
Total			<u>261,320.00</u>	<u>261,320.00</u>
Reclassifying Journal Entries JE # 2		D.01 - Tab V		
To reclass Leased Equipment to the correct line of cost report				
Marcum 104	Leased Equipment		56,254.00	
435210-0112-03-000	(IT Rental-WtrsEdge-Administration			47,009.00
452000-0112-04-000	(Equip Rental-WtrsEdge-Fiscal Operations- -			9,245.00
Total			<u>56,254.00</u>	<u>56,254.00</u>
Reclassifying Journal Entries JE # 5		J.01a		
To reclass management fees into correct line of cost report				
434000-0112-03-000	Shared Services-WtrsEdge-Administration- -		17,867.00	
431000-0112-04-000	Consulting Fees-WtrsEdge-Fiscal Operations- -			17,867.00
Total			<u>17,867.00</u>	<u>17,867.00</u>
Reclassifying Journal Entries JE # 6		D.01 - Tab X		
To reclass capital improvements into movable from leasehold based on the breakout of additions				
156000-0112-00-000	(Moveable Equip-WtrsEdge		6,971.00	
154000-0112-00-000	(Leasehold Improvement-WtrsEdge			6,971.00
Total			<u>6,971.00</u>	<u>6,971.00</u>



Workpaper Index:
Prepared By:
Reviewed By:
Workpaper Date: 2/6/2021
Run Date: 2/6/2021

Provider Name: Water's Edge Health & Rehab
Provider Number:
Period Ended: 9/30/20

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: