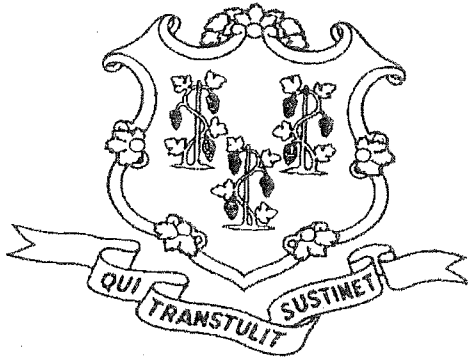


State of Connecticut



Annual Report of Long-Term Care Facility Cost Year 2019

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 Nursing Home only (CCNH)	<input type="checkbox"/> Rest Home with Nursing Supervision only (RHNS)
<input type="checkbox"/> (Specify)	
Report for Year Beginning 10/1/2018	Report for Year Ending 9/30/2019

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

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General Information

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	2097-C	9/30/2019	1	37

Administrator's/Owner's Certification

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

I HEREBY CERTIFY that I have read the above statement and that I have examined the accompanying Cost Report and supporting schedules prepared for 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, 2018 and ending September 30, 2019, 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 Review

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)

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 10/1/2018	To 9/30/2019
Address of Facility 111 Church Street, Middletown, CT 06457				
Report Prepared By Marcum LLP		Phone Number 203-781-9600	Date 2/3/2020	
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 9/30/2019	Page 2	of 37
Name of Facility (as shown on license) Harbor Hill Care Center, Inc. d/b/a Water's Edge Center for He		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 Nursing Home only (CCNH) <input type="checkbox"/> Rest Home with Nursing 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 Corporate Owners

Name of Facility Harbor Hill Care Center, Inc. d/b/a Water's Edge	License No. 2097-C	Report for Year Ended 9/30/2019	Page 3A	of 37
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
Related Parties***

Name of Facility Harbor Hill Care Center, Inc. d/b/a Water's Edge Center	License No. 2097-C	Report for Year Ended 9/30/2019	Page 4	of 37
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Are any individuals receiving compensation from the facility related through marriage, ability to control, ownership, family or business association? Yes No If "Yes," provide the Name/Address and complete the information on Page 11 of the report.

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

Name of Related Individual or Company	Business Address	Also Provides Goods/Services to Non-Related Parties			Description of Goods/Services Provided	Indicate Where Costs are Included in Annual Report Page # / Line #	Cost Reported	Actual Cost to the Related Party
		Yes	No	%**				
National HealthCare Associates	20 E Sunrise Hwy, Valley Stream NY, 11581	<input type="radio"/>	<input checked="" type="radio"/>		Consulting Fees	Page 16 / Line m11	26,085	26,085
National HealthCare Associates	20 E Sunrise Hwy, Valley Stream NY, 11581	<input type="radio"/>	<input checked="" type="radio"/>		Interest	Page 27 / Line 12d	7,158	7,158
National HealthCare Associates	20 E Sunrise Hwy, Valley Stream NY, 11581	<input type="radio"/>	<input checked="" type="radio"/>		Shared Expenses	Page 16 / Line m12	607,628	607,628
850 SILAS DEANE	850 Silas Deane Hwy Wethersfield, CT 06109	<input type="radio"/>	<input checked="" type="radio"/>		Rent / Other	Page 16 / Line m12	2,173	2,173
20 Sunrise	20 E Sunrise Hwy, Valley Stream NY, 11581	<input type="radio"/>	<input checked="" type="radio"/>		Rent / Other	Page 16 / Line m12	19,864	19,864
Preferred Therapy Solutions	850 Silas Deane Hwy Wethersfield, CT 06109	<input type="radio"/>	<input checked="" type="radio"/>		PT,OT,ST Services/Consulting	Various	949,582	924,723
NOA DIAGNOSTICS	6851 Jericho Tpke, Suite 150 Syosset, NY 11791	<input type="radio"/>	<input checked="" type="radio"/>		Radiology	Page 20 / Line 5f	16,045	13,815
PROCARE LTC PHARMACY OF CT	1492 Highland Ave Cheshire CT 06410	<input type="radio"/>	<input checked="" type="radio"/>		Drugs/OTC/RX Consulting	Various	393,066	361,821
See Attached for Continued List	Various	<input type="radio"/>	<input checked="" type="radio"/>		Various	Various	1,594,262	1,594,262

* Use additional sheets if necessary.

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

General Information and Questionnaire
Related Parties*

Name of Facility Water's Edge Health & Rehab		License No. 2097-C	Report for Year Ended 9/30/2019			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	761,894	761,894
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	14,193	14,193
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	94,903	94,903
Cambridge Health and Rehabilitation Center	2428 Easton Tpke Fairfield CT 06825	<input type="radio"/>	<input checked="" type="radio"/>	0%	Workers Comp	Page 15 / Line 1a1	2,587	2,587
Riverside Health Care	745 Main St. East Hartford CT 06108	<input type="radio"/>	<input checked="" type="radio"/>	0%	Workers Comp	Page 15 / Line 1a1	345	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	340	340

* 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 Edg	License No. 2097-C	Report for Year Ended 9/30/2019	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 (See listing page 13)
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

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			Page	of
Harbor Hill Care Center, Inc. d/b/a Water's Edge Center for			2097-C	9/30/2019			6	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	3,739		3,739
Wescom Solutions, PO Box 674802, Detroit, MI 48267	<input type="radio"/>	<input checked="" type="radio"/>	Software	03/07/12	Ongoing	36,687		36,687
Pitney Bowes, 2225 American Drive, Neenah, WI 54956-1005	<input type="radio"/>	<input checked="" type="radio"/>	Postage Meter	Ongoing	Ongoing	1,015		1,015
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"/>						
	<input type="radio"/>	<input checked="" type="radio"/>						
							Total ***	49,874

Is a Mileage Log Book Maintained for All Leased Vehicles ?

Yes No

* 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.

Annual Report of Long-Term Care Facility

CSP-7 Rev. 6/95

**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 9/30/2019	Page 7	of 37
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The records of this facility for the period covered by this report were maintained on the following basis:

- Accrual Cash Modified Cash

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

N/A

Independent Accounting Firm

Name of Accounting Firm 1 Blum, Shapiro & Company, P.C. 2 3 4	Address (No. & Street, City, State, Zip Code) 2 Enterprise Dr., Shelton, CT 06484
---	--

Services Provided by This Firm (*describe fully*)

1	Compilation, preparation of Medicare and Medicaid cost reports and YE tax services	\$	20,400
2		\$	
3		\$	
4		\$	
			Charge for Services Provided
			\$ 20,400

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 Rogin Nassau, LLC 3 MURTHA CULLINA 4 BERCHEM & MOSES & Devlin,, P.C. 5 See Attached	Telephone Number 203-899-8900 860-256-6300 860-240-6000 203-783-1200 Various
---	---

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

- 1 200 CONNECTICUT AVENUE NORWALK CT 06854
 2 185 Asylum Street 22nd floor Hartford, CT 06103-34610
 3 PO BOX 150435, HARTFORD CT 06115
 4 75 BROAD STREET MILFORD CT 06460
 5 Various

Services Provided by This Firm (*describe fully*)

1	Collections (Disallowed on Pg 28)	\$	18,783
2	Revaluation (Disallowed on Pg 28)	\$	989
3	State Survey Issue (Disallowed on Pg 28)	\$	5,489
4	CHRO Labor	\$	10,276
5	Various (\$3,550 Disallowed on Pg 28)	\$	6,549
			Charge for Services Provided
			\$ 42,086

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

- Yes No Page 15, Line 1e

General Information and Questionnaire
Accounting Basis

Name of Facility Water's Edge Health & Rehab		License No. 2097-C	Report for Year Ended 9/30/2019	Page 7a	of 37
Legal Services Information					
Name of Legal Firm or Independent Attorney				Telephone Number	
1	CHELSEA VAZQUEZ			N/A	
2	JACKSON LEWIS			732-532-6148	
3	TREAS. STATE OF CONN.			860-702-3000	
4	STATE MARSHALL			N/A	
Address (No. & Street, City, State, Zip Code)					
1	N/A				
2	766 Shrewsbury Ave, Tinton Falls, NJ 07724				
3	55 Elm St #2, Hartford, CT 06106				
4	N/A				
Services Provided by This Firm (describe fully)					
1	Legal Settlement (\$985 Disallowed on Pg 28)			\$	1,970
2	Legal Settlement (\$2,015 Disallowed on Pg 28)			\$	4,029
3	Conservatorship (Disallowed on Pg 28)			\$	450
4	Conservatorship (Disallowed on Pg 28)			\$	100
				Charge for Services Provided	
				\$	6,549

Schedule of Resident Statistics

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		9/30/2019				8		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												
A. On last day of PREVIOUS report period	150	150			150	150			150	150		
B. On last day of THIS report period	150	150			150	150			150	150		
2. Number of Residents												
A. As of midnight of PREVIOUS report period	135	135			135	135			125	125		
B. As of midnight of THIS report period	133	133			125	125			133	133		
3. Total Number of Days Care Provided During Period												
A. Medicare	3,122	3,122			2,317	2,317			805	805		
B. Medicaid (Conn.)	39,278	39,278			29,384	29,384			9,894	9,894		
C. Medicaid (other states)												
D. Private Pay	2,299	2,299			1,869	1,869			430	430		
E. State SSI for RCH												
F. Other (Specify) Managed Care / Hospice	3,250	3,250			2,535	2,535			715	715		
G. Total Care Days During Period (3A thru F)	47,949	47,949			36,105	36,105			11,844	11,844		
4. Total Number of Days Not Included in Figures in 3G for Which Revenue Was Received for Reserved Beds												
A. Medicaid Bed Reserve Days	2	2			2	2						
B. Other Bed Reserve Days	20	20			20	20						
5. Total Resident Days (3G + 4A + 4B)	47,971	47,971			36,127	36,127			11,844	11,844		

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 9/30/2019	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)	(1)	(2)	(3)				
N/A													

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

Change in Resident Days	CCNH	RHNS	(Specify)
1st change			
2nd change			
3rd change			
4th change			

6. Number of Residents and Rates on September 30 of Cost Year

Item	Medicare		Medicaid		Self-Pay			Other State Assisted	
	CCNH	RHNS	CCNH	RHNS	CCNH	RHNS	(Specify)	R.C.H.	ICF-MR
No. of Residents	7		94		32				
Per Diem Rate									
a. One bed rm.	Various		252.28		500.00				
b. Two bed rms.	Various		252.28		485.00				
c. Three or more bed rms.									

7. Total Number of Physical Therapy Treatments

	TOTAL	CCNH	RHNS	(Specify)
A. Medicare - Part B	8,192	8,192		
B. Medicaid (Exclusive of Part B)				
1. Maintenance Treatments				
2. Restorative Treatments	2,167	2,167		
C. Other	14,171	14,171		
D. Total Physical Therapy Treatments	24,530	24,530		

8. Total Number of Speech Therapy Treatments

	TOTAL	CCNH	RHNS	(Specify)
A. Medicare - Part B	1,459	1,459		
B. Medicaid (Exclusive of Part B)				
1. Maintenance Treatments				
2. Restorative Treatments	161	161		
C. Other	1,551	1,551		
D. Total Speech Therapy Treatments	3,171	3,171		

9. Total Number of Occupational Therapy Treatments

	TOTAL	CCNH	RHNS	(Specify)
A. Medicare - Part B	3,711	3,711		
B. Medicaid (Exclusive of Part B)				
1. Maintenance Treatments				
2. Restorative Treatments	1,331	1,331		
C. Other	12,138	12,138		
D. Total Occupational Therapy Treatments	17,180	17,180		

Annual Report of Long-Term Care Facility

CSP-10 Rev. 9/2002

Report of Expenditures - Salaries & Wages

Name of Facility	License No.	Report for Year Ended	Page	of		
Harbor Hill Care Center, Inc. d/b/a Water's Edge Center for	2097-C	9/30/2019	10	37		
Are time records maintained by all individuals receiving compensation? <input checked="" type="radio"/> Yes <input type="radio"/> No						
Total Cost and Hours						
Item	CCNH	Hours	RHNS	Hours	(Specify)	Hours
A. Salaries and Wages*						
1. Operators/Owners (Complete also Sec. I of Schedule A1)	39,912	64				
2. Administrator(s) (Complete also Sec. III of Schedule A1)	139,485	2,080				
3. Assistant Administrator (Complete also Sec. IV of Schedule A1)						
4. Other Administrative Salaries (telephone operator, clerks, receptionists, etc.)	205,689	8,363				
5. Dietary Service						
a. Head Dietitian	38,902	1,281				
b. Food Service Supervisor	69,649	2,178				
c. Dietary Workers	436,740	25,026				
6. Housekeeping Service						
a. Head Housekeeper	16,246	509				
b. Other Housekeeping Workers	371,543	23,544				
7. Repairs & Maintenance Services						
a. Engineer or Chief of Maintenance	48,272	1,545				
b. Other Maintenance Workers	93,624	4,325				
8. Laundry Service						
a. Supervisor						
b. Other Laundry Workers	32,464	1,769				
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	225,718	4,159				
b. RN						
1. Direct Care	563,688	12,801				
2. Administrative**	262,853	7,950				
c. LPN						
1. Direct Care	1,325,379	45,519				
2. Administrative**						
d. Aides and Attendants	2,023,390	124,859				
e. Physical Therapists						
f. Speech Therapists						
g. Occupational Therapists						
h. Recreation Workers	255,751	11,698				
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	124,143	4,385				
n. Marketing	100,133	2,080				
o. Other (Specify)						
See Attached Schedule	87,677	2,857				
A-13. Total Salary Expenditures	6,461,258	286,992				

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

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

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

Schedule of Other Salaries and Wages (Page 10)

Position	CCNH		RHNS		(Specify)	
	\$	Hours	\$	Hours	\$	Hours
Admissions	\$ 72,856	2,291				
Medical Records	7,479	396				
Respiratory Therapist (Disallowed on Pg 28a)	7,342	170				
Total	\$ 87,677	2,857	\$ -	-	\$ -	-

Schedule of Other Fees (Page 13)

Service	CCNH		RHNS		(Specify)	
	\$	Hours	\$	Hours	\$	Hours
Nursing Consultant (Disallowed on Pg 28a)	\$ 33,381	445				
Consulting Rehab (Disallowed on Pg 28a)	20,623	411				
Total	\$ 54,004	856	\$ -	-	\$ -	-

**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 &				2097-C	9/30/2019				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	39,912			Non Discriminatory	Supervises Operations, Deals with DNS & Other	64	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.

Water's Edge Health & Rehab
Marvin J Ostreicher Time Study
9/30/2019

	BEDS	Total w/ Bnft
Bethel	161	66.00
Bloomfield	120	67.00
Bristol	132	60.00
Cambridge	160	73.00
Hebrew Home	257	111.00
Ludlowe	144	60.00
Maple View	120	58.00
Marlborough	120	56.00
Milford	120	60.00
Regency	130	62.00
Riverside	345	93.00
Village Crest	95	58.00
Water's Edge	150	64.00
Augusta	72	57.00
Belair	102	53.00
Brattleboro	80	65.00
Brentwood	78	50.00
Brewer	111	64.00
Catskill	136	58.00
Colony	92	55.00
Country	111	58.00
Dover	112	58.00
Eastside	69	51.00
Eliot	114	62.00
Glen Falls	120	56.00
Huntington	320	94.00
Kennebunk	78	51.00
Maywood	120	65.00
Newton Wellseley	110	58.00
Norway	70	48.00
Poughkeepsie	200	74.00
Reservoir	144	71.00
Rutland	125	64.00
Sachem	111	54.00
Sands Point	180	70.00
Utica	117	53.00
Westgate	104	59.00
Winship	72	50.00
Vacation/PTO		
Sick		
Personal		
Holiday		
Total	2,948	1,498.00

**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 & I				2097-C	9/30/2019			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	139,485			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.

Annual Report of Long-Term Care Facility

CSP-13 Rev. 9/2002

B. Report of Expenditures - Professional Fees

Name of Facility	License No.	Report for Year Ended	Page	of		
Harbor Hill Care Center, Inc. d/b/a Water's Edge Ce	2097-C	9/30/2019	13	37		
Total Cost and Hours						
Item	CCNH	Hours	RHNS	Hours	(Specify)	Hours
*B. Direct care consultants paid on a fee for service basis in lieu of salary (For all such services complete Schedule B1)						
1. Dietitian	2,153	62				
2. Dentist	8,448	152				
3. Pharmacist	16,170	216				
4. Podiatrist						
5. Physical Therapy						
a. Resident Care	455,113	7,636				
b. Other						
6. Social Worker						
7. Recreation Worker						
8. Physicians						
a. Medical Director (entire facility)	116,000	785				
b. Utilization Review (Title 18 and 19 only) monthly meeting	800	8				
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) Physician Fees (Disallowed)	67,411	175				
9. Speech Therapist						
a. Resident Care	157,990	2,814				
b. Other						
10. Occupational Therapist						
a. Resident Care	320,772	6,160				
b. Other						
11. Nurses and aides and attendants						
a. RN						
1. Direct Care	31,218	520				
2. Administrative***						
b. LPN						
1. Direct Care	34,521	817				
2. Administrative***						
c. Aides	73,619	2,847				
d. Other						
12. Other (Specify) See Attached Schedule	54,004	856				
B-13 Total Fees Paid in Lieu of Salaries	1,338,219	23,048				

* 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 Harbor Hill Care Center, Inc. d/b/a Water's Edge Center		License No. 2097-C	Report for Year Ended 9/30/2019	Page 14	of 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	
Starling Physicians - 2110 Sillas Deane Highway, Rocky Hill, CT 06067	Medical Director	<input type="radio"/>	<input checked="" type="radio"/>	N/A	
Prakash Huded, MD - 78 Marlborough Street, Portland, CT 06480	Utilization Review	<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	
JANE QUERIDO 177 LEXINGTON RD, GLASTONBURY CT 06033	Dietary Services	<input type="radio"/>	<input checked="" type="radio"/>	N/A	
Larry Levine, MD - 80 David Road, Durham, CT 06422	Medical Director	<input type="radio"/>	<input checked="" type="radio"/>	N/A	
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	Medical Director	<input type="radio"/>	<input checked="" type="radio"/>	N/A	
Swallowing Diagnostics - PO Box 484 Avon CT 06001	Speech Therapist	<input type="radio"/>	<input checked="" type="radio"/>	N/A	
Mass Tex Imaging LLC. - 3 Electronic Avenue, #201, Danvers, MA 01923-1099	Speech Therapist	<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	
The Nurse Network - 653 Main Street, Plantsville, CT 06479	Contract RNs / LPNs / CNAs	<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	
NORTHEAST MED STAFF - KELIA INC	Contract RNs / LPNs / CNAs	<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	
		<input type="radio"/>	<input checked="" type="radio"/>		

* Use additional sheets if necessary.

** Refer to Page 4 for definition of related.

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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 C	2097-C	9/30/2019	15	37
Item	Total	CCNH	RHNS	(Specify)
I. Administrative and General				
a. Employee Health & Welfare Benefits				
1. Workmen's Compensation	\$ 261,605	261,605		
2. Disability Insurance	\$			
3. Unemployment Insurance	\$ 126,702	126,702		
4. Social Security (F.I.C.A.)	\$ 486,109	486,109		
5. Health Insurance	\$ 761,894	761,894		
6. Life Insurance (employees only) (not-owners and not-operators)	\$			
7. Pensions (Non-Discriminatory) (not-owners and not-operators)	\$ 17,882	17,882		
8. Uniform Allowance	\$			
9. Other (<i>Specify</i>) See Attached Schedule	\$ 12,225	12,225		
b. Personal Retirement Plans, Pensions, and Profit Sharing Plans for Owners and Operators (Discriminatory)*	\$			
c. Bad Debts*	\$ 151,759	151,759		
d. Accounting and Auditing	\$ 20,400	20,400		
e. Legal (<i>Services should be fully described on Page 7</i>)	\$ 42,086	42,086		
f. Insurance on Lives of Owners and Operators (<i>Specify</i>)*	\$			
g. Office Supplies	\$ 19,123	19,123		
h. Telephone and Cellular Phones				
1. Telephone & Pagers	\$ 52,617	52,617		
2. Cellular Phones	\$ 3,481	3,481		
i. Appraisal (<i>Specify purpose and attach copy</i>)*	\$			
j. Corporation Business Taxes (<i>franchise tax</i>)	\$			
k. Other Taxes (<i>Not related to property - See Page 22</i>)				
1. Income*	\$			
2. Other (<i>Specify</i>) See Attached Schedule	\$			
3. Resident Day User Fee	\$ 887,926	887,926		
Subtotal	\$ 2,843,809	2,843,809		

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

(Carry Subtotals forward to next page)

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

Schedule of Other Employee Benefits

Description	CCNH	RHNS	(Specify)
	-		
Background Checks	\$ 12,225		
Total	\$ 12,225	\$ -	\$ -

Schedule of Other Taxes

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

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CSP-16 Rev. 9/2002

C. Expenditures Other Than Salaries (cont'd) - 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 Center	2097-C	9/30/2019		16	37
Item	Total	CCNH	RHNS	(Specify)	
Subtotals Brought Forward:		2,843,809	2,843,809		
1. Travel and Entertainment					
1. Resident Travel and Entertainment	\$				
2. Holiday Parties for Staff	\$	2,890	2,890		
3. Gifts to Staff and Residents	\$	29,393	29,393		
4. Employee Travel	\$	1,227	1,227		
5. Education Expenses Related to Seminars and Conventions	\$	979	979		
6. Automobile Expense (not purchase or depreciation)	\$				
7. Other (Specify) See Attached Schedule	\$				
m. Other Administrative and General Expenses					
1. Advertising Help Wanted (all such expenses)	\$				
2. Advertising Telephone Directory (all such expenses)***	\$				
3. Advertising Other (Specify)*** See Attached Schedule	\$	36,462	36,462		
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	\$	4,526	4,526		
* 8. Dues and Membership Fees to Professional Associations (Specify) See Attached Schedule	\$	10,609	10,609		
8a. Dues to Chamber of Commerce & Other Non-Allowable Org.***	\$				
9. Subscriptions	\$	3,702	3,702		
10. Contributions*** See Attached Schedule	\$				
11. Services Provided by Contract (Specify and Complete Schedule C-2, Page 21 for each firm or individual)	\$	80,261	80,261		
12. Administrative Management Services**	\$	655,750	655,750		
13. Other (Specify) See Attached Schedule	\$	61,101	61,101		
C-14 Total Administrative & General Expenditures	\$	3,730,709	3,730,709		

* 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)
	-		
Promotional Advertising (Disallowed on Pg 28)	\$ 35,503		
Marketing Supplies (Disallowed on Pg 28)	959		
Total Other Advertising	\$ 36,462	\$ -	\$ -

Schedule of Dues

Description	CCNH	RHNS	(Specify)
	-		
CAHCF Dues	\$ 10,524		
ALTCFM Dues	85		
Total Dues	\$ 10,609	\$ -	\$ -

Schedule of Contributions

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

Schedule of Other Administrative and General

Description	CCNH	RHNS	(Specify)
	-		
Licenses and Permits	\$ 2,551		
Penalties (Disallowed on Pg 28a)	14,060		
Bank Charges (\$2,544 Disallowed on Pg 28a)	23,254		
Misc. Expense (Disallowed on Pg 28a)	11,241		
Prior Period Expense (Disallowed on Pg 28a)	9,995		
Total Other Administrative and General	\$ 61,101	\$ -	\$ -

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 9/30/2019	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	655,750	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
Harbor Hill Care Center, Inc. d/b/a Water's Edge Center		2097-C	9/30/2019	18	37
Item	Total	CCNH	RHNS	(Specify)	
2. Dietary					
a. In-House Preparation & Service					
1. Raw Food	\$ 351,880	351,880			
2. Non-Food Supplies	\$				
3. Other (Specify) _____	\$				
b. Purchased Services (by contract other than through Management Services) (Complete Schedule C-2 att. Page 21)	\$ 16,709	16,709			
c. Other (Specify) _____ Other Dietary Supplies	\$ 41,006	41,006			
2D. Total Dietary Expenditures (2a + b + c + d)	\$ 409,595	409,595			
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		License No.	Report for Year Ended	Page	of
Harbor Hill Care Center, Inc. d/b/a Water's Edge Center		2097-C	9/30/2019	19	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. \$	8,791	8,791		
2. Employee items including uniforms, gowns, etc. washed, ironed and/or processed.***	Lbs.				
	Amt. \$				
3. Personal clothing of residents washed, ironed, and/or processed.***	Lbs.				
	Amt. \$				
4. Repair and/or purchase of linens.***	Lbs.				
	Amt. \$				
b. Purchased Services (by contract other than through Management Services) (Complete Schedule C-2 att. Page 21)	\$	167,372	167,372		
c. Other (Specify) Other Laundry Supplies / Diapers	\$	66,885	66,885		
3D. Total Laundry Expenditures (3a + b + c)	\$	243,048	243,048		
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
Harbor Hill Care Center, Inc. d/b/a Water's Edge		2097-C	9/30/2019		20	37
Item			Total	CCNH	RHNS	(Specify)
4.	Housekeeping	Sq. Ft. Serviced by Personnel				
a.	In-House Care					
1.	Supplies - Cleaning (<i>Mops, pails, brooms, etc.</i>)	Amt. \$	40,783	40,783		
b.	Purchased Services (<i>by contract other than through Management Services</i>) (<i>Complete Schedule C-2 att. Page 21</i>)	Sq. Ft. Serviced by Personnel				
		Amt. \$				
C.	Other (<i>Specify</i>)	\$				
4D.	Total Housekeeping Expenditures (4a + b + c)	\$	40,783	40,783		
5.	Resident Care (Supplies)**					
a.	Prescription Drugs***					
1.	Own Pharmacy	\$				
2.	Purchased from Procure	\$	341,783	341,783		
b.	Medicine Cabinet Drugs	\$	12,462	12,462		
c.	Medical and Therapeutic Supplies	\$	165,256	165,256		
d.	Ambulance/Limousine***	\$	4,548	4,548		
e.	Oxygen					
1.	For Emergency Use	\$				
2.	Other***	\$	8,084	8,084		
f.	X-rays and Related Radiological Procedures***	\$	17,613	17,613		
g.	Dental (<i>Not dentists who should be included under salaries or fees</i>)	\$				
h.	Laboratory***	\$	16,207	16,207		
i.	Recreation	\$	51,669	51,669		
j.	Direct Management Services*	\$				
k.	Indirect Management Services*	\$				
l.	Other (Specify)**** See Attached Schedule	\$	92,207	92,207		
5M.	Total Resident Care Expenditures (5a - 5j)	\$	709,829	709,829		

* 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.

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 & Reha				License No. 2097-C	Report for Year Ended 9/30/2019	Page of 21 37				
Name of Individual or Company	Address	Related ** to Owners, Operators, Officers		Explanation of Relationship	Full Explanation of Service Provided*	Total Cost/Page Ref.***				
		Yes	No			CCNH	RHNS	(Specify)	Pg	Line
MJ Daly	110 Mattatuck Heights, Waterbury, CT, 06705	<input type="radio"/>	<input checked="" type="radio"/>	N/A	HVAC and Boiler Service	29,670			22	6f
ADP	Philadelphia, PA 19170-0372	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Payroll Processing	15,702			16	m11
Intergrated Health Systems	PO Box 23072 Overland Park, KS 66283	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Computer Maintenance Systems	12,826			16	m11
Smartlinx	333 Thornall St. 4th Floor Edison, NJ 08837	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Time & Attendance	10,600			16	m11
Med Apparel Parkway	Mt. Vernon, NY 10550	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Laundry / Linen	37,102			19	3b
Unitex Textile Rental Parkway	Mt. Vernon, NY 10550	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Laundry / Linen	130,269			19	3b
Smart Care	P.O. Box 74008980 Chicago, IL 60674-8980	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Dietary Equipment repair	15,768			18	2b
		<input type="radio"/>	<input checked="" type="radio"/>							
		<input type="radio"/>	<input checked="" type="radio"/>							
		<input type="radio"/>	<input checked="" type="radio"/>							
		<input type="radio"/>	<input checked="" type="radio"/>							
		<input type="radio"/>	<input checked="" type="radio"/>							
		<input type="radio"/>	<input checked="" type="radio"/>							
		<input type="radio"/>	<input checked="" type="radio"/>							

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

** Refer to Page 4 for definition of related.

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

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

Name of Facility	License No.	Report for Year Ended			Page	of
Harbor Hill Care Center, Inc. d/b/a Water's Ed	2097-C	9/30/2019			22	37
Item	Total	CCNH	RHNS	(Specify)		
6. Maintenance & Operation of Plant						
a. Repairs & Maintenance	\$					
b. Heat	\$ 62,769	62,769				
c. Light & Power	\$ 168,417	168,417				
d. Water	\$ 29,513	29,513				
e. Equipment Lease (<i>Provide detail on page 6</i>)	\$ 49,874	49,874				
f. Other (<i>itemize</i>)	\$ 153,367	153,367				
See Attached Schedule						
6g. Total Maint. & Operating Expense (6a - 6f)	\$ 463,940	463,940				
7. Depreciation (<i>complete schedule page 23*</i>)						
a. Land Improvements	\$					
b. Building & Building Improvements	\$					
c. Non-Movable Equipment	\$					
d. Movable Equipment	\$ 62,648	62,648				
*7e. Total Depreciation Costs (7a + b + c + d)	\$ 62,648	62,648				
8. Amortization (<i>Complete att. Schedule Page 24*</i>)						
a. Organization Expense	\$					
b. Mortgage Expense	\$					
c. Leasehold Improvements	\$ 75,799	75,799				
d. Other (<i>Specify</i>)	\$					
*8e. Total Amortization Costs (8a + b + c + d)	\$ 75,799	75,799				
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	\$ 121,794	121,794				
b. Real estate taxes paid by lessor	\$					
c. Personal property taxes	\$ 16,804	16,804				
11. Total Property Expenses (7e + 8e + 9 + 10)	\$ 997,045	997,045				

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

Depreciation Schedule

Name of Facility Harbor Hill Care Center, Inc. d/b/a Water's Edge Center for Health & R		License No. 2097-C			Report for Year Ended 9/30/2019			Page 23	of 37			
Property Item		Historical Cost Exclusive of Land	Less Salvage Value	Cost to Be Depreciated	Accumulated Depreciation to Beginning of Year's Operations	Method of Computing Depreciation	Useful Life	Depreciation for This Year	Totals			
A. Land Improvements												
1. Acquired prior to this report period												
2. Disposals (attach schedule)												
3. Acquired during this report period (attach schedule)												
A-4. Subtotal												
B. Building and Building Improvements												
1. Acquired prior to this report period												
2. Disposals (attach schedule)												
3. Acquired during this report period (attach schedule)												
B-4. Subtotal												
C. Non-Movable Equipment												
1. Acquired prior to this report period												
2. Disposals (attach schedule)												
3. Acquired during this report period (attach schedule)												
C-4. Subtotal												
		Is a mileage logbook maintained?	Date of Acquisition		Historical Cost Exclusive of Land	Less Salvage Value	Cost to Be Depreciated	Accumulated Depreciation to Beginning of Year's Operations	Method of Computing Depreciation	Useful Life	Depreciation for This Year	Totals
		Yes	No	Month	Year							
D. Movable Equipment												
1. Motor Vehicles (Specify name, model and year of each vehicle)												
a. 1999 Plymouth Van			X	2	2002	12,747	12,747	12,747	S/L	4 Years		
b.												
c.												
d.												
2. Movable Equipment												
a. Acquired prior to this report period				Var	Var	924,219	924,219	657,070	S/L	Various	52,139	
b. Disposals (attach schedule)												
c. Acquired during this report period (attach schedule)						78,661	78,661		S/L	Various	10,509	
D-3. Subtotal												62,648
E. Total Depreciation												62,648

Schedule of Land Improvements Acquired during this report period

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

*Ties to Page 23, Line A3

**Ties to Page 23, Line A2

Schedule of Building Improvements Acquired during this report period

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

*Ties to Page 23, Line B3

**Ties to Page 23, Line B2

Schedule of Non-Movable Equipment Acquired during this report period

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

*Ties to Page 23, Line C3

**Ties to Page 23, Line C2

2/28/2019	FACILITY PAINTING PROJECT	3,165	12	264
2/28/2019	replace 3way valve boiler room	3,219	12	268
2/28/2019	phone line installation	1,728	10	173
3/31/2019	FACILITY PAINTING PROJECT	4,606	5	921
3/31/2019	Sherwin Williams Paint Gallons	4,410	5	882
3/31/2019	Sales Tax on Asset # 693	536	12	45
3/31/2019	Sales Tax on Asset# 694	356	3	119
4/30/2019	HVAC 3 Way Heating Valve	2,720	5	544
4/30/2019	HVAC Pulley	5,524	10	552
5/31/2019	HVAC Circ Pump	5,254	10	525
6/30/2019	HVAC Repair	845	10	84
6/30/2019	Plumbing Repair	1,891	10	189
6/30/2019	HVAC Repair	6,345	5	1,269
6/30/2019	HVAC Repair	3,866	5	773
6/30/2019	HVAC Repair	899	7	128
6/30/2019	IT Set up -Data Rack Relocatio	5,860	10	586
6/30/2019	HVAC Repair	2,499	5	500
6/30/2019	HVAC Repair	2,720	5	544
6/30/2019	HVAC Repair	5,047	10	505
8/31/2019	Replace Regulating Valve on AC	7,821	12	652
8/31/2019	Wiring on Steam Table	1,095	5	219
8/31/2019	Wood Flooring-Passport Project	7,237	12	603
8/31/2019	FACILITY PAINTING PROJECT	20,511	10	2,051
9/30/2019	HVAC Repair	1,425	12	119
9/30/2019	HVAC Repair	2,688	15	179
9/30/2019	HVAC Repair	986	15	66
9/30/2019	FACILITY PAINTING PROJECT	3,575	12	298
Total additions for Leasehold Improvement		\$ 135,067		\$ 16,840 *
Deletions:				
Total deletions for Leasehold Improvement		\$ -		\$ - **

*Ties to Page 24, Line C3

**Ties to Page 24, Line C2

Amortization Schedule*

Name of Facility			License No.		Report for Year Ended			Page	of
Harbor Hill Care Center, Inc. d/b/a Water's Edge Center for H			2097-C		9/30/2019			24	37
Item	Date of Acquisition		Length of Amortization	Cost to Be Amortized	Accumulated Amort. to Beginning of Year's Operations	Basis for Computing Amortization**	Rate %	Amortization for This Year	Totals
	Month	Year							
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	1,923,083	1,402,285	S/L	Various	58,959	
2. Disposals (attach schedule)									
3. Acquired during this report period (attach schedule)	Var	Var	Various	135,067		S/L	Various	16,840	
C-4. Subtotal									75,799
D. Total Amortization									75,799

* 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	NBV
LEASEHOLD IMPROVEMENTS									
LI	Prior Period Acquisitions (Per 9/30/18 CR)	Various	S/L	Various	1,923,083	1,402,285	58,959	1,361,244	461,839
2019 Additions									
LI	FACILITY PAINTING PROJECT	11/30/2018	S/L	15	3,858	-	257	257	3,601
LI	FACILITY PAINTING PROJECT	12/31/2018	S/L	10	4,016	-	402	402	3,614
LI	HVAC Unit	12/31/2018	S/L	5	12,742	-	2,548	2,548	10,194
LI	FACILITY PAINTING PROJECT	1/31/2019	S/L	10	3,878	-	388	388	3,490
LI	FACILITY PAINTING PROJECT	2/28/2019	S/L	20	3,743	-	187	187	3,556
LI	FACILITY PAINTING PROJECT	2/28/2019	S/L	12	3,165	-	264	264	2,901
LI	replace 3 way valve boiler room	2/28/2019	S/L	12	3,219	-	268	268	2,951
LI	phone line installation	2/28/2019	S/L	10	1,728	-	173	173	1,555
LI	FACILITY PAINTING PROJECT	3/31/2019	S/L	5	4,606	-	921	921	3,685
LI	Sherwin Williams Paint Gallons	3/31/2019	S/L	5	4,410	-	882	882	3,528
LI	Sales Tax on Asset # 603	3/31/2019	S/L	12	536	-	45	45	491
LI	Sales Tax on Asset# 604	3/31/2019	S/L	3	356	-	119	119	237
LI	HVAC 3 Way Heating Valve	4/30/2019	S/L	5	2,720	-	544	544	2,176
LI	HVAC Pulley	4/30/2019	S/L	10	5,524	-	552	552	4,972
LI	HVAC Cic Pump	5/31/2019	S/L	10	5,254	-	525	525	4,729
LI	HVAC Repair	6/30/2019	S/L	10	845	-	84	84	761
LI	Plumbing Repair	6/30/2019	S/L	10	1,891	-	189	189	1,702
LI	HVAC Repair	6/30/2019	S/L	5	6,345	-	1,269	1,269	5,076
LI	HVAC Repair	6/30/2019	S/L	5	3,866	-	773	773	3,093
LI	HVAC Repair	6/30/2019	S/L	7	899	-	128	128	771
LI	IT Set up -Data Rack Relocation	6/30/2019	S/L	10	5,860	-	586	586	5,274
LI	HVAC Repair	6/30/2019	S/L	5	2,499	-	500	500	1,999
LI	HVAC Repair	6/30/2019	S/L	5	2,720	-	544	544	2,176
LI	HVAC Repair	6/30/2019	S/L	10	5,047	-	505	505	4,542
LI	Replace Regulating Valve on AC	8/31/2019	S/L	12	7,821	-	652	652	7,169
LI	Wood Flooring-Phaseout Project	8/31/2019	S/L	5	1,095	-	219	219	876
LI	FACILITY PAINTING PROJECT	8/31/2019	S/L	12	7,237	-	603	603	6,634
LI	HVAC Repair	8/31/2019	S/L	10	20,511	-	2,051	2,051	18,460
LI	HVAC Repair	9/30/2019	S/L	12	1,425	-	119	119	1,306
LI	HVAC Repair	9/30/2019	S/L	15	2,688	-	179	179	2,509
LI	HVAC Repair	9/30/2019	S/L	15	986	-	66	66	920
LI	FACILITY PAINTING PROJECT	9/30/2019	S/L	12	3,575	-	298	298	3,277
TOTAL LEASEHOLD IMPROVEMENTS					2,058,150	1,402,285	75,799	1,478,084	580,066
MOVABLE EQUIPMENT									
MME	Prior Period Acquisitions (Per 9/30/18 CR)	Various	S/L	Various	936,966	669,817	52,139	721,956	215,010
2019 Additions									
MME	Qty 5 bedside cabinets	11/30/2018	S/L	3	1,218	-	406	406	812
MME	Recliner	11/30/2018	S/L	8	508	-	63	63	445
MME	foldup wheelchair	11/30/2018	S/L	5	2,667	-	533	533	2,134
MME	Qty 10 stacking armchairs	11/30/2018	S/L	5	2,979	-	596	596	2,383
MME	desk w/box file pedestal	11/30/2018	S/L	10	744	-	74	74	670
MME	4 lounge chairs&2 sofas	11/30/2018	S/L	15	6,618	-	441	441	6,177
MME	Bed-fill -electric	11/30/2018	S/L	10	640	-	64	64	576
MME	Food Blender & Blender/Mixer color printer - Id printer	11/30/2018	S/L	12	2,787	-	232	232	2,555
MME	Qty 4 electric DC beds 7600***	12/31/2018	S/L	12	1,620	-	135	135	1,485
MME	Dual Latitude Laptop	12/31/2018	S/L	10	640	-	64	64	576
MME	1 electric bed 80" 12/31/2018*	12/31/2018	S/L	10	2,771	-	277	277	2,494
MME	Qty 3 tables w adj height base	12/31/2018	S/L	3	1,483	-	494	494	989
MME	HD Smart TV	12/31/2018	S/L	5	848	-	170	170	678
MME	Qty 3 tables w adj height base	1/31/2019	S/L	10	896	-	90	90	806
MME	transmitter and system tester	1/31/2019	S/L	10	672	-	67	67	605
MME	Qty3 tabletop 42", 1/31/2019*	1/31/2019	S/L	10	942	-	94	94	848
MME	Qty3 Cpai two-way lift chair	1/31/2019	S/L	10	1,608	-	161	161	1,447
MME	Qty 6 - 22 button phones	2/28/2019	S/L	5	1,464	-	293	293	1,171
MME	Wheelchair	3/31/2019	S/L	5	1,246	-	249	249	997
MME	Scanner, Ultrasound Bladder W1	3/31/2019	S/L	7	8,328	-	1,190	1,190	7,138
MME	Headboard/ Footboard	3/31/2019	S/L	10	897	-	90	90	807
MME	Sonic Firewall	3/31/2019	S/L	5	943	-	189	189	754
MME	Backup Comp power source	3/31/2019	S/L	5	813	-	163	163	650
MME	Steam Table & Serving Shelf	4/30/2019	S/L	10	6,189	-	619	619	5,570
MME	Electric Bed	4/30/2019	S/L	12	603	-	58	58	635
MME	5 Reduce Max Mattresses	4/30/2019	S/L	5	872	-	174	174	698
MME	3 Electric Beds	5/31/2019	S/L	12	1,773	-	148	148	1,625
MME	4 Mirrors	5/31/2019	S/L	10	632	-	63	63	569
MME	4 Electric Beds	5/31/2019	S/L	12	2,429	-	202	202	2,227
MME	4 Bedside Cabinets	5/31/2019	S/L	15	1,481	-	99	99	1,382
MME	4 Bedside Cabinets	5/31/2019	S/L	15	1,457	-	97	97	1,360
MME	4 Electric Beds	6/30/2019	S/L	12	2,429	-	202	202	2,227
MME	Chromebook Laptop	8/31/2019	S/L	3	1,542	-	514	514	1,028
MME	Vacuum Cleaner	8/31/2019	S/L	8	1,130	-	141	141	989
MME	Battery Loud Bank	9/30/2019	S/L	5	4,020	-	804	804	3,216
MME	Mattress & Covers	9/30/2019	S/L	5	2,417	-	483	483	1,934
MME	Bariatric/ Geri Chair	9/30/2019	S/L	10	424	-	42	42	382
MME	Dual Bedside Station	9/30/2019	S/L	15	1,008	-	67	67	941
MME	2 Scales	9/30/2019	S/L	10	1,501	-	150	150	1,351
MME	Electric bed	9/30/2019	S/L	12	603	-	58	58	635
MME	Electric bed	9/30/2019	S/L	12	603	-	58	58	635
MME	Patient Lift	9/30/2019	S/L	10	1,460	-	147	147	1,312
MME	Patient Lift	9/30/2019	S/L	10	2,476	-	248	248	2,228
TOTAL MOVABLE EQUIPMENT					1,015,627	669,817	62,648	732,465	283,162
TOTAL ASSETS PER CR SCHEDULE					3,073,777	2,072,102	138,447	2,210,549	863,228
TOTAL ASSETS PER TRIAL BALANCE					3,073,776	-	138,447	2,210,548	863,228
ROUNDING VARIANCE					1	-	-	1	(0)

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

Name of Facility		License No.	Report for Year Ended		Page	of
Harbor Hill Care Center, Inc. d/b/a Wa		2097-C	9/30/2019		26	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		Page	of
Harbor Hill Care Center, Inc. d/b/a		2097-C		9/30/2019		27	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) Notes Payable / Admin / Computer Loan Interest				\$	19,938	19,938	
13. Total All Interest Expense (12B7 + 12C3 + 12D)				\$	19,938	19,938	
14. Insurance							
a. Insurance on Property (buildings only)				\$	16,850	16,850	
b. Insurance on Automobiles				\$			
c. Insurance other than Property (as specified above)							
1. Umbrella (Blanket Coverage)				\$	9,782	9,782	
2. Fire and Extended Coverage				\$			
3. Other (Specify) Crime / Liability				\$	60,713	60,713	
14d. Total Insurance Expenditures (14a + b + c)				\$	87,345	87,345	
15. Total All Expenditures (A-13 thru C-14)				\$	14,501,709	14,501,709	

D. Adjustments to Statement of Expenditures

Name of Facility				License No.	Report for Year Ended	Page	of
Harbor Hill Care Center, Inc. d/b/a Water's Edge Center for He				2097-C	9/30/2019	28	37
Item No.	Page No.	Line No.	Item Description	Total Amount of Decrease	CCNH	RHNS	(Specify)
Page 10 - Salaries and Wages							
1.			Outpatient Service Costs	\$			
2.			Salaries not related to Resident Care	\$			
3.			Occupational Therapy	\$			
4.			Other - See attached Schedule	\$ 107,475	107,475		
Page 13 - Professional Fees							
5.			Resident Care Physicians **	\$			
6.	13	b10a	Occupational Therapy	\$ 320,772	320,772		
7.			Other - See attached Schedule	\$ 121,415	121,415		
Pages 15 & 16 - Administrative and General							
8.			Discriminatory Benefits	\$			
9.	15	1c	Bad Debts	\$ 151,759	151,759		
10.			Accounting	\$			
10a.	15	1e	Legal	\$ 28,811	28,811		
11.			Telephone	\$			
12.	15	1h2	Cellular Telephone	\$ 2,041	2,041		
13.			Life insurance premiums on the life of Owners, Partners, Operators	\$			
14.	16	L3	Gifts, flowers and coffee shops	\$ 29,393	29,393		
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	\$ 975	975		
17.			Automobile Expense (e.g. personal use)	\$			
18.	16	m2/3	Unallowable Advertising *	\$ 36,462	36,462		
19.			Income Tax / Corporate Business Tax	\$			
20.			Fund Raising / Contributions	\$			
21.	16	m12	Unallowable Management Fees	\$ 290,814	290,814		
22.			Barber and Beauty	\$			
23.			Other - See attached Schedule	\$ 65,038	65,038		
Page 18 - Dietary Expenditures							
24.			Meals to employees, guests and others who are not residents	\$			
Page 19 - Laundry Expenditures							
25.			Laundry services to employees, guests and others who are not residents	\$			
Page 20 - Housekeeping Expenditures							
26.			Housekeeping services to employees, guests and others who are not residents	\$			
Subtotal (Items 1 - 26)				\$ 1,154,955	1,154,955		

* 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	\$ 100,133		
10	12o	Respiratory Therapist	7,342		
Total Other Salaries Adjustment			\$ 107,475	\$ -	\$ -

Schedule of Fees Adjustments

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
13	b12o	Nursing Consultant	\$ 33,381		
13	b12o	Consulting Rehab	20,623		
13	8e	Physician Fees	67,411		
Total Other Fees Adjustments			\$ 121,415	\$ -	\$ -

Schedule of Other A&G Adjustments

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
16	m13	Non Routine Bank Charges	\$ 2,544		
15	Var	Benefits Associated with Marketing Salary	25,636		
15	Var	Benefits Associated with Respiratory Therapist Salary	1,562		
16	m13	Penalties	14,060		
16	m13	Misc. Expense	11,241		
16	m13	Prior Period Expense	9,995		
Total Other A&G Adjustments			\$ 65,038	\$ -	\$ -

National Health Care Associates, Inc. (CT)
Disallowance Schedule for Cell Phones
September 30, 2019

	<u>Amount</u>
Total Cell Phone Expense	3,481 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 (365out of 365 Days)	365
Days in Cost Report Year	<u>365</u>
Partial Year Allowable %	100%
Revised Allowable Cost	\$ 1,440
Disallowed Cell Phone (Page 28, Line 12)	<u><u>\$ 2,041</u></u>

**Water's Edge Health & Rehab
 Calculation of Allowable Management Fee
 September 30, 2019**

<u>Description</u>	<u>Amount</u>	
Management fees Charged	655,750	Page 16, Line m12
Accounting Charges	20,400	Page 15, Line 1d
Total Management Fees Per Agreement	<u>676,150</u>	
Patient Days	47,971	Page 8 of C/R
Imputed Days - 90% Occupancy (365/365 Days)	49,275	Calculation
Amount Per Patient Day (Greater of 90% or Actaul Days)	\$ 13.72	
PPD Allowance Per Client 2018	7.81	J.01a
2019 CPI Increase %	<u>1.01%</u>	
PPD Allowance 9/30/2019	<u>7.82</u>	
Amount over (Under)	\$ 5.9019	
Total Days	<u>49,275</u>	Page 8 of C/R
Disallowed Management Fee	<u>\$ 290,814</u>	

Respiratory Therapist Benefits Disallowance

Respiratory Therapist Salary	7,342	Page 10
Total Salaries	<u>6,461,258</u>	TB Linked
Percent to Total Salaries	0.11%	
Total Benefits (Pg 15, Line 1a3 - 1a6)	1,374,705	TB Linked
Respiratory Therapist Benefits Disallowed	1,562	Page 28 attachment

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 H			2097-C	9/30/2019	29	37	
Item No.	Page No.	Line No.	Item Description	Total Amount of Decrease	CCNH	RHNS	(Specify)
Subtotals Brought Forward				\$ 1,154,955	1,154,955		
Page 20 - Resident Care Supplies***							
27.	20	5a2	Prescription Drugs	\$ 341,783	341,783		
28.	20	5d	Ambulance/Limousine	\$ 4,548	4,548		
29.	20	5f	X-rays, etc	\$ 17,613	17,613		
30.	20	5h	Laboratory	\$ 16,207	16,207		
31.			Medical Supplies	\$			
32.	20	5e2	Oxygen (non emergency)	\$ 8,084	8,084		
33.			Occupational Therapy	\$			
34.			Other - See Attached Schedule	\$ 120,565	120,565		
Page 22 - Maintenance and Property							
35.			Excess Movable Equipment Depreciation See Attached Schedule	\$ 2,027	2,027		
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	\$ 15,575	15,575		
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)				\$ 1,681,357	1,681,357		

*** 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)	\$ 14,149		
20	5l	Supplies - Rehab Tpy and Ancllry	312		
20	5l	IV Thy Supplies - Rehab Tpy and Ancllry	10,763		
20	5l	Equip Rental - Nursing	42,370		
20	5l	Equip Rental - Rehab Tpy and Ancllry	10,515		
20	5l	Equip Rental - Respiratory	25,480		
20	5c	Med B Nursing Supplies	16,976		
Total Other Ancillary Costs			\$ 120,565	\$ -	\$ -

Schedule of Excess Movable Equipment Depreciation

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
22	7b	Non Allowable Depreciation for Mattresses and TVs	\$ 2,027		
Total Excess Movable Equipment Depreciation			\$ 2,027	\$ -	\$ -

Schedule of Other Property Adjustments

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

Schedule of Other - Indirect Adjustments

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

Total Other Adjustments			\$ -	\$ -	\$ -

Schedule of Other - Miscellaneous Administrative Adjustments

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

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
27	12d	Interest Expense on Late Fees / Insurance Financing Costs	\$ 2,418		
30	IV 8	Resident Transport Rev	220		
30	IV 8	Refunds / Rebates	8,478		
30	IV 8	Miscellaneous Revenue	4,459		
Total Other Adjustments			\$ 15,575	\$ -	\$ -

Schedule of Unallowable Building Interest

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
Total Unallowable Building Interest			\$ -	\$ -	\$ -

National Health Care Associates, Inc. (CT)
Cable TV Disallowance
September 30, 2019

Pg. 29b

Total Cable TV Expense	17,749	TB Linked
Total Monthly Fee Allowed	\$ 300	
Total Months	12	
Total Allowable Expense	<u>\$ 3,600</u>	
Partial Year Cost Report (365 out of 365 Days)	\$ 365	
Days in Cost Report Year	365	
Partial Year Allowable %	<u>100.00%</u>	
Revised Allowable Cost	\$ 3,600	
Disallowed Expense	<u><u>\$ 14,149</u></u>	{a}

Tickmark
{a}

Ties to page 29a

F. Statement of Revenue

Name of Facility	License No.	Report for Year Ended		Page	of
Harbor Hill Care Center, Inc. d/b/a Water	2097-C	9/30/2019		30	37
Item	Total	CCNH	RHNS	(Specify)	
I. Resident Room, Board & Routine Care Revenue					
1. a. Medicaid Residents (<i>CT only</i>)	\$ 16,261,885	16,261,885			
b. Medicaid Room and Board Contractual Allowance **	\$ (7,590,532)	(7,590,532)			
2. a. Medicaid (<i>All other states</i>)	\$				
b. Other States Room and Board Contractual Allowance **	\$				
3. a. Medicare Residents (<i>all inclusive</i>)	\$ 1,509,545	1,509,545			
b. Medicare Room and Board Contractual Allowance **	\$ 317,825	317,825			
4. a. Private-Pay Residents and Other	\$ 4,591,002	4,591,002			
b. Private-Pay Room and Board Contractual Allowance **	\$ (1,120,392)	(1,120,392)			
II. Other Resident Revenue					
1. a. Prescription Drugs - Medicare	\$ 122,890	122,890			
b. Prescription Drugs - Medicare Contractual Allowance **	\$ (122,890)	(122,890)			
c. Prescription Drugs - Non-Medicare	\$ 177,404	177,404			
d. Prescription Drugs - Non-Medicare Contractual Allowance **	\$ (165,029)	(165,029)			
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	\$ 468,925	468,925			
b. Physical Therapy - Medicare Contractual Allowance **	\$ (342,110)	(342,110)			
c. Physical Therapy - Non-Medicare	\$ 466,867	466,867			
d. Physical Therapy - Non-Medicare Contractual Allowance **	\$ (362,867)	(362,867)			
4. a. Speech Therapy - Medicare	\$ 126,272	126,272			
b. Speech Therapy - Medicare Contractual Allowance **	\$ (68,793)	(68,793)			
c. Speech Therapy - Non-Medicare	\$ 154,310	154,310			
d. Speech Therapy - Non-Medicare Contractual Allowance **	\$ (86,622)	(86,622)			
5. a. Occupational Therapy - Medicare	\$ 358,436	358,436			
b. Occupational Therapy - Medicare Contractual Allowance **	\$ (291,107)	(291,107)			
c. Occupational Therapy - Non-Medicare	\$ 318,187	318,187			
d. Occupational Therapy - Non-Medicare Contractual Allowance **	\$ (269,886)	(269,886)			
6. a. Other (<i>Specify</i>) - Medicare	\$ 14,948	14,948			
b. Other (<i>Specify</i>) - Non-Medicare	\$ 33,642	33,642			
III. Total Resident Revenue (Section I. thru Section II.)	\$ 14,501,910	14,501,910			
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>)	\$ 385	385			
6. Private Duty Nurses' Fees	\$				
7. Barber, Coffee, Beauty and Gift shops	\$				
8. Other (<i>Specify</i>)	\$ 50,404	50,404			
V. Total Other Revenue (1 thru 8)	\$ 50,789	50,789			
VI. Total All Revenue (III + V)	\$ 14,552,699	14,552,699			

* 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 Pt A IV Therapy	\$ 27,282		
30 II 6a	Medicare Pt A Lab	8,077		
30 II 6a	Medicare Pt A X-Ray	8,405		
30 II 6a	Medicare Pt A Sequestration	(33,003)		
30 II 6a	Medicare Pt A Settlement	2,181		
30 II 6a	Medicare Pt B Flu/Pneumonia	2,006		
Total Other Resident Revenue - Medicare		\$ 14,948	\$ -	\$ -

Schedule of Other Non-Medicare Resident Revenue

Related Exp

Page Ref	Description	CCNH	RHNS	(Specify)
		-		
30 II 6b	Medicaid IV Therapy	\$ 234		
30 II 6b	Medicaid Lab	1,044		
30 II 6b	Medicaid X-Ray	455		
30 II 6b	Medicare Pt B Prior Period	(4,078)		
30 II 6b	Private Lab	15		
30 II 6b	Comm Ins Lab	1,036		
30 II 6b	Comm Ins X-Ray	425		
30 II 6b	Mgd Medicare IV Therapy	19,551		
30 II 6b	Mgd Medicare Lab	8,119		
30 II 6b	Mgd Medicare X-Ray	5,663		
30 II 6b	Mgd Medicare Flu/Pneumonia	2,158		
30 II 6b	Mgd Medicare Prior Period	(980)		
Total Other Resident Revenue		\$ 33,642	\$ -	\$ -

Interest Income

Account

Page Ref	Account	Balance	CCNH	RHNS	(Specify)
			-		
30 IV 5	Interest on Money Market Account	357,099	\$ 385		
Total Interest Income			\$ 385	\$ -	\$ -

Schedule of Other Revenue

Page Ref	Description	CCNH	RHNS	(Specify)
		-		
30 IV 8	Prior Period Revenue	\$ 1,447		
30 IV 8	Lawsuit Revenue (No CY Expense)	721		
30 IV 8	Resident Transport Rev (Disallowed on Pg 29a)	220		
30 IV 8	Refunds / Rebates (Disallowed on Pg 29a)	8,478		
30 IV 8	UHC Income	29,305		
30 IV 8	Reversal of Prior Period Expense	720		
30 IV 8	Miscellaneous Revenue (Disallowed on Pg 29a)	4,459		
30 IV 8	Reversal of PY X-Ray Expenses	5,054		
Total Other Revenue		\$ 50,404	\$ -	\$ -

G. Balance Sheet

Name of Facility	License No.	Report for Year Ended	Page	of
Harbor Hill Care Center, Inc. d/b/a Wat	2097-C	9/30/2019	31	37
Account			Amount	
Assets				
A. Current Assets				
1. Cash (<i>on hand and in banks</i>)			\$	675,785
2. Resident Accounts Receivable (Less Allowance for Bad Debts)			\$	1,997,001
3. Other Accounts Receivable (Excluding Owners or Related Parties)			\$	
4. Inventories			\$	36,405
5. Prepaid Expenses			\$	146,854
a. _____				
b. _____				
c. _____				
d. See Schedule		146,854		
6. Interest Receivable			\$	
7. Medicare Final Settlement Receivable			\$	
8. Other Current Assets (<i>itemize</i>)			\$	17,000
Security Deposits		17,000		

See Schedule				
A-9. Total Current Assets (Lines A1 thru 8)			\$	2,873,045
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 <u>2,058,150</u>		\$	580,066
	Accum. Depreciation <u>1,478,084</u>	Net		
5. Non-Movable Equipment	*Historical Cost _____		\$	
	Accum. Depreciation _____	Net		
6. Movable Equipment	*Historical Cost <u>1,015,627</u>		\$	283,162
	Accum. Depreciation <u>732,465</u>	Net		
7. Motor Vehicles	*Historical Cost _____		\$	
	Accum. Depreciation _____	Net		
8. Minor Equipment-Not Depreciable			\$	
9. Other Fixed Assets (<i>itemize</i>)			\$	56,251
See Schedule		56,251		
B-10. Total Fixed Assets (Lines B1 thru 9)			\$	919,479

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

(Carry Total forward to next page)

G. Balance Sheet (cont'd)

Name of Facility Harbor Hill Care Center, Inc. d/b/a Water		License No. 2097-C	Report for Year Ended 9/30/2019	Page 32	of 37
Account				Amount	
Total Brought Forward:				\$ 3,792,524	
C. Leasehold or like property recorded for Equity Purposes.					
1. Land					
2. Land Improvements					
*Historical Cost _____					
Accum. Depreciation _____				Net	
\$					
3. Buildings					
*Historical Cost _____					
Accum. Depreciation _____				Net	
\$					
4. Non-Movable Equipment					
*Historical Cost _____					
Accum. Depreciation _____				Net	
\$					
5. Movable Equipment					
*Historical Cost _____					
Accum. Depreciation _____				Net	
\$					
6. Motor Vehicles					
*Historical Cost _____					
Accum. Depreciation _____				Net	
\$					
7. Minor Equipment-Not Depreciable					
\$					
C-8 Total Leasehold or Like Properties (C1 thru 7)					
\$					
D. Investment and Other Assets					
1. Deferred Deposits					
\$					
2. Escrow Deposits					
\$					
3. Organization Expense					
*Historical Cost _____					
Accum. Depreciation _____				Net	
\$					
4. Goodwill (Purchased Only)					
\$					
5. Investments Related to Resident Care (<i>itemize</i>)					
\$					

6. Loans to Owners or Related Parties (<i>itemize</i>)					
\$ 524,919					
Name and Address		Amount		Loan Date	
Due from Realty / Related		524,919			
7. Other Assets (<i>itemize</i>)					
\$					

See Schedule					
D-8. Total Investments and Other Assets (Lines D1 thru 7)					
\$ 524,919					
D-9. Total All Assets (Lines A9 + B10 + C8 + D8)					
\$ 4,317,443					

* 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 Harbor Hill Care Center, Inc. d/b/a Water's		License No. 2097-C	Report for Year Ended 9/30/2019	Page 34	of 37
Account				Amount	
Total Brought Forward:				1,607,938	
Liabilities (cont'd)					
B. Long-Term Liabilities					
1. Loans Payable-Equipment (<i>itemize</i>)					
				\$	101,596
Name of Lender	Purpose	Amount	Date Due		
	Equipment Lease LT	101,596			
2. Mortgages Payable				\$	
3. Loans from Owners or Related Parties (<i>itemize</i>)				\$	1,654,379
Name and Address of Lender	Amount	Loan Date			
Due to Related / Other	1,654,379				
4. Other Long-Term Liabilities (<i>itemize</i>)				\$	124,183
Notes Payable LT2		108,211			
Notes Payable LT5		15,972			
See Schedule					
B-5. Total Long-Term Liabilities (Lines B1 thru 4)				\$	1,880,158
C. Total All Liabilities (Lines A-13 + B-5)				\$	3,488,096

Schedule of Prepaid Expenses Page 31 Line A5

Page Ref	Line Ref	Description	
31	A5	Prepaid Workers Comp	\$ 16,091
31	A5	Prepaid Gen. Ins	14,790
31	A5	Prepaid Expense Other	16,379
31	A5	Prepaid Real Estate Taxes	30,813
31	A5	Prepaid Personal Property Taxes	4,057
31	A5	Prepaid Mgmt Assets	43,697
31	A5	CT PET Deferred Tax	21,027
Total Prepaid Expenses			\$ 146,854

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

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

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

Page Ref	Line Ref	Description	
31	B9	Construction in Progress	\$ 56,251
Total Other Other Fixed Assets (Itemize)			\$ 56,251

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	\$ 15,750
33	A12	Unclaimed ADP checks	6,090
33	A12	Due to Medicaid	201,436
33	A12	Patient Allowance Exchange	15,044
33	A12	Patients Fund	64,417
33	A12	Accrued Expenses	244,952
33	A12	Accrued Pension	19,439
33	A12	Accrued Worker's Comp	38,534
33	A12	Accrued Purchase	11,488
Total Other Current Liabilities (Itemize)			\$ 617,150

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

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

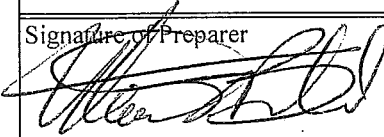
G. Balance Sheet (cont'd)
Reserves and Net Worth

Name of Facility	License No.	Report for Year Ended	Page	of
Harbor Hill Care Center, Inc. d/b/a Wa	2097-C	9/30/2019	35	37
Account			Amount	
A. Reserves				
1. Reserve for value of leased land			\$	
2. Reserve for depreciation value of leased buildings and appurtenances to be amortized			\$	
3. Reserve for depreciation value of leased personal property (<i>Equity</i>)			\$	
4. Reserve for leasehold real properties on which fair rental value is based			\$	
5. Reserve for funds set aside as donor restricted			\$	
6. Total Reserves			\$	
B. Net Worth				
1. Owner's Capital			\$	
2. Capital Stock			\$	
3. Paid-in Surplus			\$	1,212,446
4. Treasury Stock			\$	
5. Cumulated Earnings			\$	(434,089)
6. Gain or Loss for Period 10/1/2018 thru 9/30/2019			\$	50,990
7. Total Net Worth			\$	829,347
C. Total Reserves and Net Worth			\$	829,347
D. Total Liabilities, Reserves, and Net Worth			\$	4,317,443

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	9/30/2019	36	37
Account				Amount	
A.	Balance at End of Prior Period as shown on Report of 09/30/2018			\$	(434,089)
B.	Total Revenue (<i>From Statement of Revenue Page 30</i>)			\$	14,552,699
C.	Total Expenditures (<i>From Statement of Expenditures Page 27</i>)			\$	14,501,709
D.	Net Income or Deficit			\$	50,990
E.	Balance			\$	(383,099)
F.	Additions				
	1. Additional Capital Contributed (<i>itemize</i>)				
	To Correct Prior Year Misfiling		1,212,446		
	2. Other (<i>itemize</i>)				
F-3.	Total Additions			\$	1,212,446
G.	Deductions				
	1. Drawings of Owners/Operators/Partners (<i>Specify</i>)			\$	
	Name and Address (<i>No., City, State, Zip</i>)		Title	Amount	
	2. Other Withdrawings (<i>Specify</i>)			\$	
	Purpose		Amount		
	3. Total Deductions			\$	
H.	Balance at End of Period		09/30/19	\$	829,347

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 9/30/2019	Page 37	of 37
<i>Check appropriate category</i>				
<input checked="" type="checkbox"/> Chronic and Convalescent Nursing Home only (CCNH)	<input type="checkbox"/> Rest Home with Nursing Supervision only (RHNS)	<input type="checkbox"/> (Specify)		
Preparer/Reviewer Certification				
<p>I have prepared and reviewed this report and am familiar with the applicable regulations governing its preparation. I have read the most recent Federal and State issued field audit reports for the Facility and have inquired of appropriate personnel as to the possible inclusion in this report of expenses which are not reimbursable under the applicable regulations. All non-reimbursable expenses of which I am aware (except those expenses known to be automatically removed in the State rate computation system) as a result of reading reports, inquiry or other services performed by me are properly reported as such in this report on Pages 28 and 29 (adjustments to statement of expenditures). Further, the data contained in this report is in agreement with the books and records, as provided to me, by the Facility.</p>				
Signature of Preparer 	Title PRINCIPAL	Date Signed 2/13/20		
Printed Name of Preparer Matthew S. Bivolack				
Address 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, 2019, 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 11, 2020

Annual Report of Long-Term Care Facility Cost Year 2019 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: _____

Yes No

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

Explanation: _____

Yes No

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

Explanation: _____

Yes No

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

Explanation: _____

Yes No

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

Explanation: _____

Yes No

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

Explanation: _____

Yes No

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

Explanation: _____

Yes No

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

Explanation: _____

Yes No

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

Explanation: _____

Yes No

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

Explanation: _____

Yes No

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

Explanation: _____

Yes No

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

Explanation: _____

Yes No

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

Explanation: _____

Yes No

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

Explanation: _____

Yes No

15. Has asset useful life been reported in accordance with the 2013 edition of the American Hospital Association guidelines?

Explanation: _____

Yes No

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

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

Explanation: _____

Yes No

18. Were all discrepancies on the Error Page addressed?

Explanation: _____

Yes No

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

Explanation: _____

Yes No

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

Explanation: _____

Yes No

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

Explanation: _____

Yes No

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

Explanation: _____
