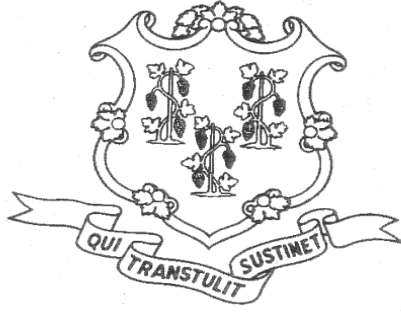


# State of Connecticut



## Annual Report of Long-Term Care Facility Cost Year 2023

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 Chronic and Convalescent <input checked="" type="checkbox"/> Nursing Home (CCNH) & RHNS Combined <input type="checkbox"/> (Specify) <input type="checkbox"/> (Specify)	
Report for Year Beginning 10/1/2022	Report for Year Ending 9/30/2023

License Numbers:	CCNH / RHNS 2097-C	(Specify)	(Specify)	Medicare Provider 07-5381
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Medicaid Provider Numbers:	CCNH / RHNS 75381	(Specify)	(Specify)
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**General Information**

Name of Facility (as licensed) Harbor Hill Care Center, Inc. dba Water's Edge Center for	License No. 2097C	Report for Year Ended 9/30/2023	Page 1	of 37
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Health and Rehabilitation



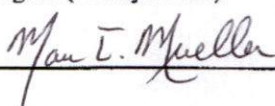
**Administrator's/Owner's Certification**

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. [facility name], for the cost report period beginning 10/01/2022 and ending 09/30/2023, and that to the best of my knowledge and belief, it is a true, correct, and complete statement prepared from the books and records of the provider(s) in accordance with applicable instructions.

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

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

Signed (Administrator) 		Date 2/12/24	Signed (Owner) 		Date 2/12/24
Printed Name (Administrator) Richard Demio			Printed Name (Owner) Marvin J. Ostreicher		
Subscribed and Sworn to before me:	State of NY	Date 2/12/24	Signed (Notary Public) 	Comm. Expires 5, 10, 26	
Address of Notary Public 2845 DAVIS ST Oceanside NY 11572					

(Notary Seal)  
 MARIE T. MUELLER  
 NOTARY PUBLIC, STATE OF NEW YORK  
 Registration No. 01MUG221801  
 Qualified in Nassau County  
 Commission Expires 05/10/2026

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State of Connecticut  
**Department of Social Services**  
 55 Farmington Avenue, Hartford, Connecticut 06105

<b>Data Required for Real Wage Adjustment</b>			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 10/1/2022	To 9/30/2023
Address of Facility 111 Church Street, Middletown, CT 06457				
Report Prepared By Marcum LLP		Phone Number 203-781-9600	Date 2/12/2024	
Item	Total	CCNH / RHNS	(Specify)	(Specify)
1. Dietary wages paid	\$			
2. Laundry wages paid	\$			
3. Housekeeping wages paid	\$			
4. Nursing wages paid	\$			
5. All other wages paid	\$			
6. <b>Total Wages Paid</b>	\$			
7. Total salaries paid	\$			
8. <b>Total Wages and Salaries Paid</b> (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 9/30/2023	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: 2097-C	CCNH / RHNS (Specify)	(Specify)	Medicare Provider No. 07-5381	
Type of Facility (Check appropriate box(es))				
Chronic and Convalescent <input checked="" type="checkbox"/> Nursing Home (CCNH) & RHNS Combined <input type="checkbox"/> (Specify) <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				
<b>Administrator</b>				
Name of Administrator Richard Demio		Nursing Home Administrator's License No.:	1740	
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 Ed	License No. 2097-C	Report for Year Ended 9/30/2023	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 Individual Proprietorship

Name of Facility Harbor Hill Care Center, Inc. d/b/a Water's Edge Ce	License No. 2097-C	Report for Year Ended 9/30/2023	Page 3B	of 37
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If this facility is owned or operated as an individual proprietorship, provide the following information:

Owner(s) of Facility

N/A



**General Information and Questionnaire  
 Related Parties\***

Name of Facility Harbor Hill Care Center, Inc. d/b/a Water's Edge Center	License No. 2097-C	Report for Year Ended 9/30/2023	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	Pg 16 / Line m12	5,171	5,171
National HealthCare Associates	20 E Sunrise Hwy, Valley Stream NY, 11581	<input type="radio"/>	<input checked="" type="radio"/>		Interest	Pg 27 / Line 12d	2,681	2,681
National HealthCare Associates	20 E Sunrise Hwy, Valley Stream NY, 11581	<input type="radio"/>	<input checked="" type="radio"/>		Shared Expenses	Pg 16 / Line m12	823,636	823,636
20Sunrise	20 E Sunrise Hwy, Valley Stream NY, 11581	<input type="radio"/>	<input checked="" type="radio"/>		Rent	Pg 16 / Line m12	1,401	1,401
850 SILAS DEANE	850 Silas Deane Hwy Wethersfield, CT 06109	<input type="radio"/>	<input checked="" type="radio"/>		Rent	Pg 16 / Line m12	18,653	18,653
Preferred Therapy Solutions	850 Silas Deane Hwy Wethersfield, CT 06109	<input type="radio"/>	<input checked="" type="radio"/>		PT, OT, ST Services	Various	869,375	839,327
NOA DIAGNOSTICS	6851 Jericho Tpke, Suite 150 Syosset, NY 11791	<input type="radio"/>	<input checked="" type="radio"/>		Radiology	Pg 20	20,666	20,666
PROCARE LTC PHARMACY OF CT	1492 Highland Ave Cheshire CT 06410	<input type="radio"/>	<input checked="" type="radio"/>		Drugs/OTC/RX Consulting	Various	442,141	410,683
See Attached for Continued List	Various	<input type="radio"/>	<input checked="" type="radio"/>		Various	Various	4,340,355	4,340,355

\* 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 9/30/2023		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	1,235,016	1,235,016
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	13,094	13,094
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	603,631	603,631
Regency House of Wallingford, Inc.	181 East Main Street, Wallingford CT, 06492	<input type="radio"/>	<input checked="" type="radio"/>	0%	Shared EE MDS	Page 13 / Line b12o	8,270	8,270
Various Intercompany due to/from	Various	<input type="radio"/>	<input checked="" type="radio"/>	0%	Due to Realty / Related / other	Page 34 / Line b3	1,760,344	1,760,344

\* 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 9/30/2023	Page 5	of 37
If the facility is licensed as CDH and/or RCH or provides AIDS or TBI services with special Medicaid rates, costs must be allocated to CCNH and RHNS as follows:				
Item		Method of Allocation		
Dietary		Number of meals served to residents		
Laundry		Number of pounds processed		
Housekeeping		Number of square feet serviced		
Nursing		Number of hours of routine care provided by EACH employee classification, i.e., Director (or Charge Nurse), Registered Nurses, Licensed Practical Nurses, Aides and Attendants		
Direct Resident Care Consultants		Number of hours of resident care provided by EACH specialist ( <i>See listing page 13</i> )		
Maintenance and operation of plant		Square feet		
Property costs (depreciation)		Square feet		
Employee health and welfare		Gross salaries		
Management services		Appropriate cost center involved		
All other General Administrative expenses		Total of Direct and Allocated Costs		
The preparer of this report must answer the following questions applicable to the cost information provided.				
1. In the preparation of this Report, were all costs allocated as required? <input checked="" type="radio"/> Yes <input type="radio"/> No      If "No," explain fully why such allocation was not made.				
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.)				
<div style="text-align: right;"> <input checked="" type="radio"/> Yes      <input type="radio"/> No      If "No," explain fully why such allocation was not made.         </div>				
N/A				

**General Information and Questionnaire**  
**Other Lines of Business**

Name of Facility Harbor Hill Care Center, Inc. d/b/a W	License No. 2097-C	Report for Year Ended 9/30/2023	Page 6	of 37
Square footage of entire facility.		56,976		
<b>Outpatient Therapy</b>				
Does the Facility provide outpatient therapy services?		No		
<i>If yes, please complete the following:</i>				
Square footage of therapy space.				
<b>Meals on Wheels</b>				
Does the facility provide Meals on Wheels?		No		
<i>If yes, please complete the following:</i>				
Square footage of kitchen				
Number of meals served per week				
No	Are meals included in meals served on page 18 of the Annual Report?			
No	Are direct costs included in the Annual Report?			
<i>If yes, please state where costs are reported.</i>				
No	Are drivers for the program included in the facility's payroll?			
<i>If yes, please complete the following:</i>				
Amount Reported				
Annual Report page and line				
Please state the salary amounts of specific cooks and/or dietary aides				
Please state where the cooks and/or dietary aides are reported in the Annual Report				
<b>Apartments, Independent Living, Assisted Living</b>				
Does the facility have apartments, independent living, and/or assisted living?		No		
<i>If yes, please complete the following:</i>				
Square footage of apartments				
Square footage of independent living				
Square footage of assisted living				
Please identify the services provided:				

**General Information and Questionnaire**  
**Other Lines of Business (Continued)**

Name of Facility Harbor Hill Care Cent	License No. 2097-C	Report for Year Ended 9/30/2023	Page 7	of 37
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**Child Day Care**

Does the Facility provide Child Day Care?  No

*If yes, please complete the following:*

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

**Adult Day Care**

Does the Facility provide Adult Day Care?  No

*If yes, please complete the following:*

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

### Schedule of Resident Statistics

Name of Facility			License No.		Report for Year Ended				Page	of			
Harbor Hill Care Center, Inc. d/b/a Water's Edge Center for Health & Reh			2097-C		9/30/2023				8	37			
	Total All Levels	Total CCNH / RHNS Level	Total	Total (Specify)	Period 10/1 Thru 6/30				Period 7/1 Thru 9/30				
					Total	CCNH / RHNS	(Specify)	(Specify)	Total	CCNH / RHNS	(Specify)	(Specify)	
1. Certified Bed Capacity													
A. On last day of PREVIOUS report period	150	150			150	150							
B. On last day of THIS report period	150	150							150	150			
2. Number of Residents													
A. As of midnight of PREVIOUS report period	132	132			132	132							
B. As of midnight of THIS report period	138	138							138	138			
3. Total Number of Days Care Provided During Period													
A. Medicare	3,451	3,451			2,777	2,777			674	674			
B. Medicaid (Conn.)	38,886	38,886			28,617	28,617			10,269	10,269			
C. Medicaid (other states)													
D. Private Pay	3,697	3,697			2,732	2,732			965	965			
E. State SSI for RCH													
F. Other (Specify) Managed Care / Hospice	4,303	4,303			3,369	3,369			934	934			
G. Total Care Days During Period (3A thru F)	50,337	50,337			37,495	37,495			12,842	12,842			
4. Total Number of Days Not Included in Figures in 3G for Which Revenue Was Received for Reserved Beds													
A. Medicaid Bed Reserve Days	8	8			8	8							
B. Other Bed Reserve Days	10	10			10	10							
5. <b>Total Resident Days (3G + 4A + 4B)</b>	50,355	50,355			37,513	37,513			12,842	12,842			

### Schedule of Resident Statistics (Cont'd)

Name of Facility Harbor Hill Care Center, Inc. d/b/a Water's Edge Cen			License No. 2097-C			Report for Year Ended 9/30/2023			Page 9		of 37		
4. Were there any changes in the certified bed capacity during the report year? <span style="float: right;"><input type="radio"/> Yes <input checked="" type="radio"/> No</span> If "YES", provide the following information:													
Date of Change	Place of Change			Change in Beds						Capacity After Change			Reason for Change
	CCNH / RHNS	(Specify)	(Specify)	Lost			Gained			CCNH / RHNS	(Specify)	(Specify)	
	(1)	(2)	(3)	(1)	(2)	(3)	(1)	(2)	(3)	(Specify)	(Specify)		
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)	(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	(Specify)	CCNH / RHNS	(Specify)	CCNH / RHNS	(Specify)	(Specify)	R.C.H.	ICF-MR				
No. of Residents	9		110		19								
Per Diem Rate													
a. One bed rm.	Various		326.35		530.00								
b. Two bed rms.	Various		326.35		510.00								
c. Three or more bed rms.													
7. Total Number of Physical Therapy Treatments					TOTAL	CCNH / RHNS	(Specify)	Outpatient	(Specify)				
A. Medicare - Part B					3,529	3,529							
B. Medicaid (Exclusive of Part B)													
1. Maintenance Treatments													
2. Restorative Treatments													
C. Other					8,694	8,694							
<b>D. Total Physical Therapy Treatments</b>					12,223	12,223							
8. Total Number of Speech Therapy Treatments													
A. Medicare - Part B					1,296	1,296							
B. Medicaid (Exclusive of Part B)													
1. Maintenance Treatments					8	8							
2. Restorative Treatments													
C. Other					2,389	2,389							
<b>D. Total Speech Therapy Treatments</b>					3,693	3,693							
9. Total Number of Occupational Therapy Treatments													
A. Medicare - Part B					5,183	5,183							
B. Medicaid (Exclusive of Part B)													
1. Maintenance Treatments													
2. Restorative Treatments													
C. Other					10,100	10,100							
<b>D. Total Occupational Therapy Treatments</b>					15,283	15,283							

**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 H	2097-C	9/30/2023	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 / RHNS	Adjustment	Hours	(Specify)	Adjustment	Hours	(Specify)	Adjustment	Hours
<b>A. Salaries and Wages*</b>									
1. Operators/Owners (Complete also Sec. I of Schedule A1)	39,912		65						
2. Administrator(s) (Complete also Sec. III of Schedule A1)	168,491		2,080						
3. Assistant Administrator (Complete also Sec. IV of Schedule A1)									
4. Other Administrative Salaries (telephone operator, clerks, receptionists, etc.)	285,680		10,490						
5. Dietary Service									
a. Head Dietitian	52,522		1,312						
b. Food Service Supervisor	82,144		2,102						
c. Dietary Workers	617,306		28,405						
6. Housekeeping Service									
a. Head Housekeeper	66,936		2,080						
b. Other Housekeeping Workers	458,618		23,738						
7. Repairs & Maintenance Services									
a. Engineer or Chief of Maintenance	90,398		2,072						
b. Other Maintenance Workers	159,621		5,776						
8. Laundry Service									
a. Supervisor									
b. Other Laundry Workers	46,032		2,201						
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	377,396		5,792						
b. RN									
1. Direct Care	473,428		8,412						
2. Administrative**	464,452		12,121						
c. LPN									
1. Direct Care	1,666,457		44,229						
2. Administrative**									
d. Aides and Attendants	2,521,845		114,155						
e. Physical Therapists									
f. Speech Therapists									
g. Occupational Therapists									
h. Recreation Workers	202,433		9,722						
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	156,394		4,978						
n. Marketing	112,087	(112,087)	2,080						
o. Other (Specify)									
See Attached Schedule	85,963	(19,342)	2,308						
A-13. Total Salary Expenditures	8,128,115	(131,429)	284,118						

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

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

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





**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	9/30/2023			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)	(Specify)							
<b>Section I - Operators/Owners</b>										
Marvin J. Ostreicher	39,912			Non Discriminatory	Supervises operations, Deals with DNS	65	A1	See Attached		
<b>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).</b>										

\* 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.

	<b>TOTAL</b>	<b>BEDS</b>	<b>Allocated Benefits</b>	<b>Total w/ Bnft</b>
Augusta	44.50	72	8.64	53.14
Belair	45.25	102	12.24	57.49
Bethel	40.75	161	19.31	60.06
Bloomfield	43.50	120	14.39	57.89
Brattleboro	45.50	80	9.60	55.10
Brentwood	40.50	78	9.36	49.86
Brewer	43.50	111	13.31	56.81
Bristol	45.00	132	15.83	60.83
Cambridge	41.75	160	19.19	60.94
Catskill	40.50	136	16.31	56.81
Colony	9.75	92	11.04	20.79
Country	10.50	111	13.31	23.81
Dover	47.75	112	13.43	61.18
Eastside	45.75	69	8.28	54.03
Eliot	11.00	114	13.67	24.67
Glen Falls	45.75	120	14.39	60.14
Hebrew Home	61.50	257	30.83	92.33
Huntington	44.50	320	38.38	82.88
Kennebunk	48.50	78	9.36	57.86
Ludlowe	47.50	144	17.27	64.77
Maple View	47.75	120	14.39	62.14
Marlborough	48.50	120	14.39	62.89
Maywood	0.00	120	14.39	14.39
Milford	46.25	120	14.39	60.64
Newton Wellseley	13.75	110	13.19	26.94
Norway	48.25	70	8.40	56.65
Poughkeepsie	51.50	200	23.99	75.49
Regency	45.50	130	15.59	61.09
Reservoir	49.75	144	17.27	67.02
Riverside	47.25	345	41.38	88.63
Rutland	51.25	125	14.99	66.24
Sachem	10.75	111	13.31	24.06
Sands Point	27.50	180	21.59	49.09
Utica	48.50	117	14.03	62.53
Village Crest	46.50	95	11.40	57.90
Water's Edge	47.25	150	17.99	65.24
Westgate	37.75	104	12.48	50.23
Winship	47.00	72	8.64	55.64
Vacation	408.00			
Sick	120.00			
Personal	32.00			
Holiday	40.00			
Total	2118.25	5,002	600	2,118.25

**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 & Re				2097-C		9/30/2023			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)	(Specify)							
<b>Section III - Administrators***</b>										
Richard Demio	168,491			Non Discriminatory	Administrator	2,080	A2			
<b>Section IV - Assistant Administrators</b>										

\*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					
Harbor Hill Care Center, Inc. d/b/a Water's Edge Ce	2097-C	9/30/2023	13	37					
<b>Total Cost and Hours</b>									
Item	CCNH / RHNS	Adjustment	Hours	(Specify)	Adjustment	Hours	(Specify)	Adjustment	Hours
<b>*B. Direct care consultants paid on a fee for service basis in lieu of salary (For all such services complete Schedule B1)</b>									
1. Dietitian									
2. Dentist	10,723		480						
3. Pharmacist	16,300		266						
4. Podiatrist									
5. Physical Therapy									
a. Resident Care	306,477		5,011						
b. Other									
6. Social Worker									
7. Recreation Worker									
8. Physicians									
a. Medical Director (entire facility)	90,000		243						
b. Utilization Review (Title 18 and 19 only) monthly meeting									
c. Resident Care**	37,850	(37,850)	68						
d. Administrative Services facility									
1. Infection Control Committee (Quarterly meetings)									
2. Pharmaceutical Committee (Quarterly meetings)									
3. Staff Development Committee (Once annually)									
e. Other (Specify)									
9. Speech Therapist									
a. Resident Care	177,036		3,578						
b. Other									
10. Occupational Therapist									
a. Resident Care	386,222	(386,222)	6,336						
b. Other									
11. Nurses and aides and attendants									
a. RN									
1. Direct Care	130,574		1,625						
2. Administrative***									
b. LPN									
1. Direct Care	261,355		4,702						
2. Administrative***									
c. Aides	492,846		14,421						
d. Other									
12. Other (Specify) See Attached Schedule	30,334	(20,532)	297						
<b>B-13 Total Fees Paid in Lieu of Salaries</b>	<b>1,939,717</b>	<b>(444,604)</b>	<b>37,027</b>						

\* Do not include in this section management consultants or services which must be reported on Page 16 item M-12 and supported by required information, Page 17.  
 \*\* This item is not reimbursable to facility. For Title 19 residents, doctors should bill DSS directly. Also, any costs for Title 18 and/or other private pay residents must be removed in the Adjustment column.  
 \*\*\* Administrative - costs and hours associated with the following positions: MDS Coordinator, Inservice Training Coordinator and Infection Control Nurse. Such costs shall be included in the direct care category for the purposes of rate setting.

**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 9/30/2023	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		
Procure LTC of CT, 111 Executive Blvd, Farmingdale, NY 11735	Pharmacist / Phlebotomist	<input checked="" type="radio"/>	<input type="radio"/>	Common Ownership		
Preferred Therapy-850 Silas Deane HWY Wethersfield CT	PT, OT, ST	<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		
STARLING PHYSICIANS PC 2110 SILAS DEANE HIGHWAY ROCKY HILL CT 06067	Medical Director	<input type="radio"/>	<input checked="" type="radio"/>	N/A		
SDX/SWALLOWING DIAGNOSTICS, LLC, 21 Waterville Rd, Avon, CT 06001	Speech Therapist	<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		
AAA Nursing Care - 3303 Main Street, Stratford, CT 06614	Contract RNs	<input type="radio"/>	<input checked="" type="radio"/>	N/A		
INTELYCARE INC. PO BOX 200413 PITTSBURGH PA 15262	Contract RNs / LPNs / CNAs	<input type="radio"/>	<input checked="" type="radio"/>	N/A		
FIVE STAR CARE 410 MEVILLE AVE LAKEWOOD NY 08701	Contract RNs / LPNs / CNAs	<input type="radio"/>	<input checked="" type="radio"/>	N/A		
MAS MEDICAL STAFFING PO BOX 4473 HOUSTON TX 77210	Contract RNs / LPNs / CNAs	<input type="radio"/>	<input checked="" type="radio"/>	N/A		
The Nurse Network - 653 Main Street, Plantsville, CT 06479	Contract RNs	<input type="radio"/>	<input checked="" type="radio"/>	N/A		
MAXIM HEALTHCARE SVCS DBA MAXIM STAFFING SOLUTIONS	Contract LPNs	<input type="radio"/>	<input checked="" type="radio"/>	N/A		
WORLDWIDE STAFFING, 175 Dwight Rd #202, Longmeadow, Massachusetts	Contract CNAs	<input type="radio"/>	<input checked="" type="radio"/>	N/A		
RIVERSIDE HEALTH CARE, 745 Main St, East Hartford, CT 06108	Contract CNAs	<input checked="" type="radio"/>	<input type="radio"/>	Common Ownership		
Various Physicians - Disallowed	Physician Fees (Resident Care)	<input type="radio"/>	<input checked="" type="radio"/>	N/A		
MIDDLESEX HOSPITAL, 28 Crescent St, Middletown, CT 06457	Infectious Disease Consultant	<input type="radio"/>	<input checked="" type="radio"/>	N/A		
Regency House of Wallingford, 181 E Main St, Wallingford, CT 06492	Shared EE Nursing Consultant	<input checked="" type="radio"/>	<input type="radio"/>	Common Ownership		
		<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	9/30/2023					15	37
Item	Total	CCNH / RHNS	Adjustment	(Specify)	Adjustment	(Specify)	Adjustment	
1. Administrative and General								
a. Employee Health & Welfare Benefits								
1. Workmen's Compensation	\$ 270,828	270,828						
2. Disability Insurance	\$							
3. Unemployment Insurance	\$ 61,751	62,814	(1,063)					
4. Social Security (F.I.C.A.)	\$ 596,286	606,552	(10,266)					
5. Health Insurance	\$ 1,214,112	1,235,016	(20,904)					
6. Life Insurance (employees only) (not-owners and not-operators)	\$							
7. Pensions (Non-Discriminatory) (not-owners and not-operators)	\$ 424,016	424,016						
8. Uniform Allowance	\$							
9. Other (Specify) See Attached Schedule	\$ 532	532						
b. Personal Retirement Plans, Pensions, and Profit Sharing Plans for Owners and Operators (Discriminatory)*	\$							
c. Bad Debts*	\$	585,618	(585,618)					
d. Accounting and Auditing	\$ 22,860	22,860						
e. Legal (Services should be fully described on Page 15b)	\$ 22,921	82,453	(59,532)					
f. Insurance on Lives of Owners and Operators (Specify)*	\$							
g. Office Supplies	\$ 35,480	35,480						
h. Telephone and Cellular Phones								
1. Telephone & Pagers	\$ 32,247	32,247						
2. Cellular Phones	\$ 2,635	2,635						
i. Appraisal (Specify purpose and attach copy)*	\$							
j. Corporation Business Taxes (franchise tax)	\$ 250	3,100	(2,850)					
k. Other Taxes (Not related to property - See Page 22)								
1. Income*	\$	60,524	(60,524)					
2. Other (Specify) See Attached Schedule	\$							
3. Resident Day User Fee	\$ 904,449	904,449						
<b>Subtotal</b>	<b>\$ 3,588,367</b>	<b>4,329,124</b>	<b>(740,757)</b>					

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

(Carry Subtotals forward to next page)

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

**Schedule of Other Employee Benefits**

Description	CCNH / RHNS	Adjustment	(Specify)	Adjustment	(Specify)	Adjustment
	-					
Background Checks	\$ 532					
<b>Total</b>	\$ 532	\$ -	\$ -	\$ -	\$ -	\$ -

**Schedule of Other Taxes**

Description	CCNH / RHNS	Adjustment	(Specify)	Adjustment	(Specify)	Adjustment
	-					
<b>Total</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -



**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 9/30/2023	Page 15b	of 37
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The records of this facility for the period covered by this report were maintained on the following basis:  
 Accrual     Cash     Modified Cash

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

**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
--	---

Services Provided by This Firm ( <i>describe fully</i> )	
1    Compilation, preparation of Medicare and Medicaid cost reports and YE tax services	\$    22,860
2	\$
3	\$
4	\$
	<b>Charge for Services Provided</b>
	\$    22,860

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 Rogin Nassau 2 Murtha Cullina LLP 3 BERCHEM MOSES PC 4 JACKSON LEWIS PC 5 Various Collections / Conservators	Telephone Number 860-256-6300 203-772-7700 203-783-1200 860-522-0404 Various
--	---

Address ( <i>No. &amp; Street, City, State, Zip Code</i> )	
1    CityPlace I, 22nd Floor, 185 Asylum Street, Hartford, CT 06103-3460	
2    265 Church Street, New Havan CT 06510	
3    75 Broadway Street, Milford, Connecticut 06460	
4    90 State House Square, 8 th Floor, Hartford, CT 06103	
5    Various	

Services Provided by This Firm ( <i>describe fully</i> )	
1    Professional Services	\$    16,900
2    Professional Services	\$    1,974
3    Review new CHRO	\$    3,991
4    CAPP Fee	\$    56
5    Various Collections / Conservatorship Fees (Disallowed)	\$    59,532
	<b>Charge for Services Provided</b>
	\$    82,453

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

**Marketing / Respiratory Therapist Benefits Disallowance**

Marketing / Respiratory Therapist Salary	114,897	<a href="#">Page 10</a>
Total Salaries	8,128,115	<a href="#">TB Linked</a>
Percent to Total Salaries	<hr/> 1.41%	
Total Benefits (Pg 15, Line 1a3 - 1a6)	1,904,382	<a href="#">TB Linked</a>
Marketing / Respiratory Therapist Benefits Disallowed	26,920	<a href="#">Rx</a>
Plus Benefits Associated with Marketing Portion of Admissions	5,313	<a href="#">J.04</a>
<b>Total Benefits Disallowed</b>	<b>32,233</b>	<a href="#">Pg 15 Line 1a3-1a6</a>

**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	9/30/2023				16	37
Item	Total	CCNH / RHNS	Adjustment	(Specify)	Adjustment	(Specify)	Adjustment	
<b>Subtotals Brought Forward:</b>								
	3,588,367	4,329,124	(740,757)					
<b>l. Travel and Entertainment</b>								
1. Resident Travel and Entertainment	\$							
2. Holiday Parties for Staff	\$							
3. Gifts to Staff and Residents	\$	22,378	(22,378)					
4. Employee Travel	\$ 6,109	6,189	(80)					
5. Education Expenses Related to Seminars and Conventions	\$ 26,592	26,592						
6. Automobile Expense (not purchase or depreciation)	\$							
7. Other (Specify) See Attached Schedule	\$							
<b>m. Other Administrative and General Expenses</b>								
1. Advertising Help Wanted (all such expenses)	\$							
2. Advertising Telephone Directory (all such expenses)***	\$							
3. Advertising Other (Specify)*** See Attached Schedule	\$ 49,581	49,581						
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	\$ 10,830	10,830						
* 8. Dues and Membership Fees to Professional Associations (Specify) See Attached Schedule	\$ 11,574	11,574						
8a. Dues to Chamber of Commerce & Other Non-Allowable Org.***	\$	35	(35)					
9. Subscriptions	\$ 3,431	3,431						
10. Contributions*** See Attached Schedule	\$	200	(200)					
11. Services Provided by Contract (Specify and Complete Schedule C-2, Page 21 for each firm or individual)	\$ 157,358	157,358						
12. Administrative Management Services**	\$ 397,528	848,861	(451,333)					
13. Other (Specify) See Attached Schedule	\$ 4,424	43,576	(39,152)					
<b>C-14 Total Administrative &amp; General Expenditures</b>	\$ 4,255,794	5,509,729	(1,253,935)					

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

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

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

## Schedule of Other Travel and Entertainment

Description	CCNH / RHNS	Adjustment	(Specify)	Adjustment	(Specify)	Adjustment
	-					
<b>Total Other Travel and Entertainment</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

## Schedule of Other Advertising

Description	CCNH / RHNS	Adjustment	(Specify)	Adjustment	(Specify)	Adjustment
	-					
Marketing Supplies	\$ 16,164					
Promotional Advertising	33,417					
<b>Total Other Advertising</b>	\$ 49,581	\$ -	\$ -	\$ -	\$ -	\$ -

## Schedule of Dues

Description	CCNH / RHNS	Adjustment	(Specify)	Adjustment	(Specify)	Adjustment
	-					
CAHCF Dues	\$ 10,174					
AAPAC Dues	1,400					
<b>Total Dues</b>	\$ 11,574	\$ -	\$ -	\$ -	\$ -	\$ -

## Schedule of Contributions

Description	CCNH / RHNS	Adjustment	(Specify)	Adjustment	(Specify)	Adjustment
	-					
Donations	\$ 200	\$ (200)				
<b>Total Contributions</b>	\$ 200	\$ (200)	\$ -	\$ -	\$ -	\$ -

## Schedule of Other Administrative and General

Description	CCNH / RHNS	Adjustment	(Specify)	Adjustment	(Specify)	Adjustment
	-					
Reversal of ERTC Funds	\$ 5,471	\$ (5,471)				
Licenses and Permits-Waters Edge-Administration	4,641					
Bank Charges-Waters Edge-Administration	27,052					
Hotel Expense-Waters Edge-Administration	766	(766)				
Misc. Expense-WtrsEdge-Administration	5,646	(5,646)				
Rebates / Misc Revenue Adjustment		(27,269)				
<b>Total Other Administrative and General</b>	\$ 43,576	\$ (39,152)	\$ -	\$ -	\$ -	\$ -

**Water's Edge Health & Rehab  
 Calculation of Allowable Management Fee  
 September 30, 2023**

<u>Description</u>	<u>Amount</u>	
Management fees Charged	848,861	Page 16, Line m12
Accounting Charges	22,860	Page 15, Line 1d
Total Management Fees Per Agreement	<u>871,721</u>	
Patient Days	50,355	Page 8 of C/R
Imputed Days - 90% Occupancy (365/365 Days)	49,275	Calculation
<b>Amount Per Patient Day (Greater of 90% or Actaul Days)</b>	<b>\$ 17.31</b>	
PPD Allowance Per Client 2021	7.92	J.01a
2022 CPI Increase %	<u>1.05</u>	
PPD Allowance 9/30/2022	<u>8.35</u>	
<b>Amount over (Under)</b>	<b>\$ 8.9630</b>	
Total Days	50,355	Page 8 of C/R
<b>Disallowed Management Fee</b>	<b><u><u>\$ 451,333</u></u></b>	

### Schedule C-1 - Management Services\*

Name of Facility	License No.	Report for Year Ended	Page	of
Harbor Hill Care Center, Inc. d/b/a Water	2097-C	9/30/2023	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	848,861	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	9/30/2023				18	37
Item	Total	CCNH / RHNS	Adjustment	(Specify)	Adjustment	(Specify)	Adjustment
<b>2. Dietary</b>							
<b>a. In-House Preparation &amp; Service</b>							
1. Raw Food	\$ 507,790	507,790					
2. Non-Food Supplies	\$						
3. Other (Specify) _____	\$						
<b>b. Purchased Services (by contract other than through Management Services) (Complete Schedule C-2 att. Page 21)</b>	\$ 2,319	2,319					
<b>c. Other (Specify) _____</b> Other Dietary Supplies	\$ 53,613	53,613					
<b>2D. Total Dietary Expenditures (2a + b + c + d)</b>	\$ 563,722	563,722					
<b>2E. Dietary Questionnaire</b>	Total	CCNH / RHNS		(Specify)		(Specify)	
<b>F. Resident Meals:</b> Total no. of meals served per day:*							
<b>G. Is cost of employee meals included in 2D?</b>	<input type="radio"/> Yes	<input checked="" type="radio"/> No					
<b>H. Did you receive revenue from employees?</b>	<input type="radio"/> Yes	<input checked="" type="radio"/> No			If yes, specify amt.		
<b>I. Where is the revenue received reported in the Cost Report? (Page/Line Item)</b>							
<b>J. Is cost of meals provided to persons other than employees or residents (i.e., Board Members, Guests) included in 2D?</b>	<input type="radio"/> Yes	<input checked="" type="radio"/> No			If yes, specify cost.		
<b>K. Is any revenue collected from these people?</b>	<input type="radio"/> Yes	<input checked="" type="radio"/> No			If yes, specify amt.		
<b>L. Where is the revenue received reported in the Cost Report? (Page/Line Item)</b>							
<b>M. Is cost of food (other than meals, e.g., snacks at monthly staff meetings, board meetings) provided to employees included in 2D?</b>	<input type="radio"/> Yes	<input checked="" type="radio"/> No			If yes, specify cost.		
<b>N. Is any revenue collected from employees?</b>	<input type="radio"/> Yes	<input checked="" type="radio"/> No			If yes, specify amt.		
<b>O. Where is the revenue received reported in the Cost Report? (Page/Line Item)</b>							

\* 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	9/30/2023				19	37
Item		Total	CCNH / RHNS	Adjustment	(Specify)	Adjustment	(Specify)	Adjustment
3. Laundry								
a. In-House Processing*		Lbs.						
1. Bed linens, cubicle curtains, draperies, gowns and other resident care items washed, ironed, and/or processed.***		Amt. \$	2,180	2,180				
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)		\$	204,114	204,114				
c. Other (Specify) Diapers		\$	60,854	60,854				
3D. <b>Total Laundry Expenditures</b> (3a + b + c)		\$	267,148	267,148				
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	9/30/2023				20	37
Item		Total	CCNH / RHNS	Adjustment	(Specify)	Adjustment	(Specify)	Adjustment
4.	Housekeeping							
a.	In-House Care							
	1. Supplies - Cleaning ( <i>Mops, pails, brooms, etc.</i> )	Sq. Ft. Serviced by Personnel Amt. \$ 44,778	44,778					
	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.	<b>Total Housekeeping Expenditures (4a + b + c)</b>	\$ 44,778	44,778					
5.	Resident Care (Supplies)**							
a.	Prescription Drugs***							
	1. Own Pharmacy	\$	405,832	(405,832)				
	2. Purchased from	\$						
	b. Medicine Cabinet Drugs	\$ 21,064	21,064					
	c. Medical and Therapeutic Supplies	\$ 124,279	148,136	(23,857)				
	d. Ambulance/Limousine***	\$	745	(745)				
	e. Oxygen							
	1. For Emergency Use	\$						
	2. Other***	\$	10,852	(10,852)				
	f. X-rays and Related Radiological Procedures***	\$	20,666	(20,666)				
	g. Dental ( <i>Not dentists who should be included under salaries or fees</i> )	\$						
	h. Laboratory***	\$	33,199	(33,199)				
	i. Recreation	\$ 18,259	18,259					
	j. Direct Management Services*	\$						
	k. Indirect Management Services*	\$						
	l. Cable TV	\$ 7,200	21,445	(14,245)				
	m. Other (Specify)**** See Attached Schedule	\$ 83,737	142,966	(59,229)				
	n. Physical Therapy Expense	\$						
	o. Speech Therapy Expense	\$						
5P.	<b>Total Resident Care Expenditures (5a - 5o)</b>	\$ 254,539	823,164	(568,625)				

\* Schedule C-1, Page 17 must be fully completed or this expenditure will not be allowed.  
 \*\* Do not include any fees to professional staff, these should be reported on Page 13, or, if paid on salary basis, on Page 10.  
 \*\*\* Facility should self-disallow the expense in the Adjustment column.  
 \*\*\*\* ICFMR's should provide a detailed schedule of all Day Program Costs.

**Schedule of Other Resident Care**

<b>Description</b>	<b>CCNH / RHNS</b>	<b>Adjustment</b>	<b>(Specify)</b>	<b>Adjustment</b>	<b>(Specify)</b>	<b>Adjustment</b>
Supplies COVID-Waters Edge-Nursing	\$ 23,309					
IV Thy Supplies-Waters Edge-Rehab Tpy and Ancllry	12,258	\$ (12,258)				
Minor Equip-Waters Edge-Nursing	3,497					
Purch Services-Waters Edge-Nursing	2,004					
Equip Rental-Waters Edge-Nursing	54,927					
Equip Rental-Waters Edge-Rehab Tpy and Ancllry	10,830	(10,830)				
Equip Rental-Waters Edge-Respiratory	36,141	(36,141)				
<b>Total Other Resident Care</b>	\$ 142,966	\$ (59,229)	\$ -	\$ -	\$ -	\$ -

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**National Health Care Associates, Inc. (CT)**  
**Cable TV Disallowance**  
**September 30, 2023**

**Pg. 20a**

Total Cable TV Expense	21,445	<a href="#">TB Linked</a>
Total Monthly Fee Allowed	\$ 600	
Total Months	12	
Total Allowable Expense	<u>\$ 7,200</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	\$ 7,200	
<b>Disallowed Expense</b>	<u><u>\$ 14,245</u></u>	<b>{a}</b>

**Tickmark**  
**{a}**

Ties to page 20

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

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 & Reha			2097-C		9/30/2023				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)	(Specify)	Pg	Line
Med Apparel	Parkway, Mt. Vernon, NY 10550	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Laundry	41,893			19	3b
Unitex Textile Rental	Parkway, Mt. Vernon, NY 10550	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Laundry	162,221			19	3b
IT SAVVY	P.O. Box 406469 Atlanta, GA 30384	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Computer Maintenance System	52,091			16	m11
MANHATTAN TECH SUPPORT	55 W 39TH ST NEW YORK, NY 10018	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Computer Maintenance System	68,092			16	m11
Smartlinx	333 Thornall St. 4th Floor Edison, NJ 08837	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Time & Attendance	25,216			16	m11
Fire Protection Testing	1701 Highland Ave #4, Cheshire, CT 06410	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Alarm Maintenance and Monitoring	17,991			22	6f
JUNGA ELECTRIC LLC	19 Candlewood Road Milford, CT 06461	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Electric	12,564			22	6f
EMCORE SERVICES	30 Lindeman Drive Trumbull, CT 06611	<input type="radio"/>	<input checked="" type="radio"/>	N/A	HVAC	122,928			22	6f
Brothers Landscape	P.O. Box 316 Cromwell, CT 06416	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Lawn Care	16,293			22	6f
City of Middletown (Sanitation)	185 Johnson St, Middletown, CT 06457	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Sanitation	25,094			22	6f
KINSLEY GROUP	14 Connecticut S Dr East Granby, CT 06026	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Power	83,682			22	6f
		<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 Edge	2097-C	9/30/2023					22	37
Item	Total	CCNH / RHNS	Adjustment	(Specify)	Adjustment	(Specify)	Adjustment	
6. Maintenance & Operation of Plant								
a. Repairs & Maintenance	\$							
b. Heat	\$ 70,365	70,365						
c. Light & Power	\$ 159,923	159,923						
d. Water	\$ 9,637	9,637						
e. Equipment Lease (Provide detail on page 22b)	\$ 60,591	60,591						
f. Other (itemize) See Attached Schedule	\$ 377,247	377,247						
<b>6g. Total Maint. &amp; Operating Expense (6a - 6f)</b>	<b>\$ 677,763</b>	<b>677,763</b>						
7. Depreciation (complete schedule page 23*)								
a. Land Improvements	\$							
b. Building & Building Improvements	\$							
c. Non-Movable Equipment	\$							
d. Movable Equipment	\$ 59,123	64,442	(5,319)					
<b>*7e. Total Depreciation Costs (7a + b + c + d)</b>	<b>\$ 59,123</b>	<b>64,442</b>	<b>(5,319)</b>					
8. Amortization (Complete att. Schedule Page 24*)								
a. Organization Expense	\$							
b. Mortgage Expense	\$							
c. Leasehold Improvements	\$ 88,782	88,782						
d. Other (Specify)	\$							
<b>*8e. Total Amortization Costs (8a + b + c + d)</b>	<b>\$ 88,782</b>	<b>88,782</b>						
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	\$ 125,198	125,198						
b. Real estate taxes paid by lessor	\$							
c. Personal property taxes	\$ 20,779	20,779						
<b>11. Total Property Expenses (7e + 8e + 9 + 10)</b>	<b>\$ 1,013,882</b>	<b>1,019,201</b>	<b>(5,319)</b>					

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

Schedule of Other Repairs and Maintenance

Description	CCNH / RHNS	Adjustment	(Specify)	Adjustment	(Specify)	Adjustment
	-					
Supplies-Waters Edge-Maintenance	\$ 71,081					
Purch Services-Waters Edge-Maintenance	242,705					
Ground Services-Waters Edge-Maintenance	20,376					
Pest Control-WtrsEdge-Maintenance	3,042					
Carting-Waters Edge-Maintenance	40,043					
<b>Total Other Repairs and Maintenance</b>	\$ 377,247	\$ -	\$ -	\$ -	\$ -	\$ -

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### 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	9/30/2023			22b	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	3,708		3,708
Wescom Solutions, PO Box 674802, Detroit, MI 48267	<input type="radio"/>	<input checked="" type="radio"/>	Software	03/07/12	Ongoing	46,752		46,752
Pitney Bowes, 2225 American Drive, Neenah, WI 54956-1005	<input type="radio"/>	<input checked="" type="radio"/>	Postage Meter	Ongoing	Ongoing	1,198		1,198
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	Ongoing	8,933		8,933
	<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"/>						
							<b>Total ***</b>	60,591

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.

### Depreciation 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 Health & Re			2097-C		9/30/2023			23	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				
<b>A. Land Improvements</b>														
1. Acquired prior to this report period														
2. Disposals (attach schedule)														
3. Acquired during this report period (attach schedule)														
A-4. Subtotal														
<b>B. Building and Building Improvements</b>														
1. Acquired prior to this report period														
2. Disposals (attach schedule)														
3. Acquired during this report period (attach schedule)														
B-4. Subtotal														
<b>C. Non-Movable Equipment</b>														
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								
<b>D. Movable Equipment</b>														
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		
b.														
c.														
d.														
2. Movable Equipment														
a. Acquired prior to this report period					Var	Var	1,190,798		1,190,798	929,528	S/L	Various	55,613	
b. Disposals (attach schedule)														
Acquired during this report period (attach schedule):														
c. Administrative					Var	Var	49,427		49,427		S/L	Various	4,897	
d. Standard Resident					Var	Var	40,667		40,667		S/L	Various	3,932	
e. Specialized Resident														
Total Acquired during this report period							90,094		90,094				8,829	
D-3. Subtotal													64,442	
<b>E. Total Depreciation</b>													64,442	



Schedule of Land Improvements Acquired during this report period

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

\*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
<b>Additions:</b>				
<b>Total additions for Building Improvements</b>		\$ -		\$ - *
<b>Deletions:</b>				
<b>Total deletions for Building Improvements</b>		\$ -		\$ - **

\*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
<b>Additions:</b>				
<b>Total additions for Non-Movable Equipment</b>		\$ -		\$ - *
<b>Deletions:</b>				
<b>Total deletions for Non-Movable Equipment</b>		\$ -		\$ - **

\*Ties to Page 23, Line C3

\*\*Ties to Page 23, Line C2

Schedule of Movable Equipment Acquired during this report period

Acquisition Date	Description of Item	Pick One	Cost	Useful Life	Depreciation
		Movable Category			
<b>Additions:</b>					
11/30/2022	Refrigerator/Rack Cover	Administrative	7,007	10	643
11/30/2022	Qty 3- 32 HDTV"	Administrative	1,560	5	286
11/30/2022	Dell Laptop	Administrative	1,201	3	367
11/30/2022	Dell Laptop	Administrative	1,201	3	367
11/30/2022	Dell Laptop	Administrative	1,201	3	367
12/31/2022	Snowblower	Administrative	2,339	5	390
12/31/2022	Qty4-Touchless/Thermal Clock	Standard Resident	10,061	5	1,677
2/28/2023	Qty2- LG 32 HDTV"	Administrative	1,151	5	153
2/28/2023	Convection Stream,Boilerless	Standard Resident	15,888	10	1,059
2/28/2023	Qty6-Office Desk/Chair	Standard Resident	1,243	10	83
3/31/2023	Bladder Scanner Carrying Case	Standard Resident	2,845	5	332
4/30/2023	Dell Laptop	Administrative	1,376	3	230
4/30/2023	Dishwasher/Connection of water	Administrative	22,155	10	1,108
5/31/2023	Desktop	Administrative	1,361	3	189
5/30/2023	HP Chrome Book	Administrative	2,896	3	402
6/30/2023	20Whittaker Smart Care"	Standard Resident	4,575	5	305
6/30/2023	Lift Patient Power DS	Standard Resident	1,721	5	115
7/31/2023	Thermostat Filter	Standard Resident	1,401	3	117
7/31/2023	Thermostat Suction line Insula	Standard Resident	2,933	3	245
7/31/2023	Desktop	Administrative	1,067	3	89
7/31/2023	Laptop	Administrative	1,244	3	104
8/31/2023	Laptop	Administrative	3,669	3	204
<b>Total additions for Movable Equipment</b>			\$ 90,094		\$ 8,829 *
<b>Deletions:</b>					
<b>Total deletions for Movable Equipment</b>			\$ -		\$ - **

\*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
10/31/2022	Replace-Heat Exchanger	\$ 7,133	10	\$ 713
10/31/2022	Replace-Heat Exchanger	7,133	10	713
10/31/2022	Kitchen Exhaust-Acc Door Rplmt	1,491	10	149
12/31/2022	Install Wood Flooring	2,390	10	199
1/31/2023	Boiler Combustion Chamber	7,517	10	564
1/31/2023	Replace Motor in Boiler	3,549	10	266
1/31/2023	Replace Air Compressor	6,732	15	337
2/28/2023	Heating Hot Water Zone Pump	3,991	10	266
4/30/2023	Replace Chilled Water Piping	6,542	15	218
4/30/2023	Parking Lot Line Striping	1,595	5	160
4/30/2023	Parking lot lights/Outlets	1,371	10	69
2/28/2023	Passport Floor/LVT	10,999	10	733
2/28/2023	2nd Floor Room Renovations	10,304	5	1,374
2/28/2023	Installed Power to Dishroom	5,083	20	169
10/31/2022	Computer Equipment	51,479	5	10,296
<b>Total additions for Leasehold Improvement</b>		\$ 127,309		\$ 16,226 *
<b>Deletions:</b>				
<b>Total deletions for Leasehold Improvement</b>		\$ -		\$ - **

\*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		9/30/2023			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							
<b>A. Organization Expense</b>									
1.									
2.									
3.									
A-4. Subtotal									
<b>B. Mortgage Expense</b>									
1.									
2.									
3.									
B-4. Subtotal									
<b>C. Leasehold Improvements and Other</b>									
1. Acquired prior to this report period	Var	Var	Various	2,204,843	1,706,525	S/L	Various	72,556	
2. Disposals (attach schedule)									
3. Acquired during this report period (attach schedule)	Var	Var	Various	127,309		S/L	Various	16,226	
C-4. Subtotal									88,782
<b>D. Total Amortization</b>									88,782

\* 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	2022 Deprec.	2022 A/D	2023 Deprec.	2023 A/D	NBV
<b>LEASEHOLD IMPROVEMENTS</b>										
LI	Prior Period Acquisitions (Per 9/30/18 CR)	Various	S/L	Various	1,923,083	46,471	1,615,751	42,625	1,658,376	264,707
<b>2019 Additions</b>										
LI	FACILITY PAINTING PROJECT	11/30/2018	S/L	15	3,858	257	1,028	257	1,285	2,573
LI	FACILITY PAINTING PROJECT	12/31/2018	S/L	10	4,016	402	1,608	402	2,010	2,006
LI	HVAC unit	12/31/2018	S/L	5	12,742	2,548	10,192	2,548	12,740	2
LI	FACILITY PAINTING PROJECT	1/31/2019	S/L	10	3,878	388	1,552	388	1,940	1,938
LI	FACILITY PAINTING PROJECT	2/28/2019	S/L	20	3,743	187	748	187	935	2,808
LI	FACILITY PAINTING PROJECT	2/28/2019	S/L	12	3,165	264	1,056	264	1,320	1,845
LI	replace 3way valve boiler room	2/28/2019	S/L	12	3,219	268	1,072	268	1,340	1,879
LI	phone line installation	2/28/2019	S/L	10	1,728	173	692	173	865	863
LI	FACILITY PAINTING PROJECT	3/31/2019	S/L	5	4,606	921	3,684	921	4,605	1
LI	Sherwin Williams Paint Gallons	3/31/2019	S/L	5	4,410	882	3,528	882	4,410	(0)
LI	Sales Tax on Asset # 693	3/31/2019	S/L	12	536	45	180	45	225	311
LI	Sales Tax on Asset# 694	3/31/2019	S/L	3	356	-	356	-	356	0
LI	HVAC 3 Way Heating Valve	4/30/2019	S/L	5	2,720	544	2,176	544	2,720	0
LI	HVAC Pulley	4/30/2019	S/L	10	5,524	552	2,208	552	2,760	2,764
LI	HVAC Circ Pump	5/31/2019	S/L	10	5,254	525	2,100	525	2,625	2,629
LI	HVAC Repair	6/30/2019	S/L	10	845	84	336	84	420	425
LI	Plumbing Repair	6/30/2019	S/L	10	1,891	189	756	189	945	946
LI	HVAC Repair	6/30/2019	S/L	5	6,345	1,269	5,076	1,269	6,345	0
LI	HVAC Repair	6/30/2019	S/L	5	3,866	773	3,092	773	3,865	1
LI	HVAC Repair	6/30/2019	S/L	7	899	128	512	128	640	259
LI	IT Set up -Data Rack Relocatio	6/30/2019	S/L	10	5,860	586	2,344	586	2,930	2,930
LI	HVAC Repair	6/30/2019	S/L	5	2,499	500	2,000	499	2,499	(0)
LI	HVAC Repair	6/30/2019	S/L	5	2,720	544	2,176	544	2,720	0
LI	HVAC Repair	6/30/2019	S/L	10	5,047	505	2,020	505	2,525	2,522
LI	Replace Regulating Valve on AC	8/31/2019	S/L	12	7,821	652	2,608	652	3,260	4,561
LI	Wiring on Steam Table	8/31/2019	S/L	5	1,095	219	876	219	1,095	0
LI	Wood Flooring-Passport Project	8/31/2019	S/L	12	7,237	603	2,412	603	3,015	4,222
LI	FACILITY PAINTING PROJECT	8/31/2019	S/L	10	20,511	2,051	8,204	2,051	10,255	10,256
LI	HVAC Repair	9/30/2019	S/L	12	1,425	119	476	119	595	830
LI	HVAC Repair	9/30/2019	S/L	15	2,688	179	716	179	895	1,793
LI	HVAC Repair	9/30/2019	S/L	15	986	66	264	66	330	656
LI	FACILITY PAINTING PROJECT	9/30/2019	S/L	12	3,575	298	1,192	298	1,490	2,085
<b>2020 Additions</b>										
LI	Steam Table	10/31/2019	S/L	15	1,095	73	219	73	292	803
LI	Chute Doors	10/31/2019	S/L	15	1,363	91	273	91	364	999
LI	S. Sturgeon Oct19 Painting HVAC Repair	10/31/2019	S/L	10	3,600	360	1,080	360	1,440	2,160
LI	HVAC Repair	11/30/2019	S/L	10	1,070	107	321	107	428	642
LI	Grease Trap Repair	11/30/2019	S/L	10	1,238	124	372	124	496	742
LI	Kit & Valve Repair	11/30/2019	S/L	10	1,813	181	543	181	724	1,089
LI	Hvac Pump Repair	11/30/2019	S/L	10	2,417	242	726	242	968	1,449
LI	Motor Repair	11/30/2019	S/L	10	700	70	210	70	280	420
LI	Parking lot Pole Lights	1/31/2020	S/L	15	3,160	211	633	211	844	2,316
LI	Painter - Sturgeon Dec Salary	12/31/2019	S/L	10	3,400	340	1,020	340	1,360	2,040
LI	S. Sturgeon Painting-Jan2020	1/31/2020	S/L	10	3,963	396	1,188	396	1,584	2,379
LI	S Sturgeon Painting -Mar 2020	3/31/2020	S/L	10	2,531	253	759	253	1,012	1,519
LI	S. Sturgeon Painting -Apr20	4/30/2020	S/L	10	3,375	338	1,014	338	1,352	2,023
LI	S. Sturgeon Painting -Feb 2020	2/29/2020	S/L	10	3,019	302	906	302	1,208	1,811
LI	S. Sturgeon Painting 05-2020	5/31/2020	S/L	10	4,794	479	1,437	479	1,916	2,878
LI	S. Sturgeon Painting Jun 2020	6/30/2020	S/L	10	2,013	201	603	201	804	1,209
<b>2021 Additions</b>										
LI	New Wooden Flooring	12/31/2020	S/L	10	3,042	304	558	304	862	2,180
LI	New Windows	12/31/2020	S/L	20	12,140	607	1,113	607	1,720	10,420
LI	Circulator Pump	1/31/2021	S/L	10	7,903	790	1,383	790	2,173	5,730
LI	Boiler Control Conversion Kit	2/28/2021	S/L	20	7,416	371	618	371	989	6,427
LI	Flooring	3/31/2021	S/L	10	11,028	1,103	1,746	1,103	2,849	8,179
LI	HVAC Repair	6/30/2021	S/L	10	11,519	1,152	1,536	1,152	2,688	8,831
LI	AC Condenser fan	8/31/2021	S/L	5	3,597	719	839	719	1,558	2,039
LI	Windows	8/31/2021	S/L	20	2,050	103	120	103	223	1,827
LI	Wooden Flooring	9/30/2021	S/L	15	2,259	151	163	151	314	1,945
LI	Door	9/30/2021	S/L	15	1,967	131	142	131	273	1,694
<b>2022 Additions</b>										
LI	Boiler pump	11/30/2021	S/L	10	4,310	431	431	431	862	3,448
LI	Up blast exhaust fan	12/31/2021	S/L	10	4,699	470	470	470	940	3,759
LI	Fire system replacement	12/31/2021	S/L	10	10,077	1,008	1,008	1,008	2,016	8,061
LI	2 Submersible Pumps	12/31/2021	S/L	10	8,498	850	850	850	1,700	6,798
LI	Install-pump con.panel/circuit	2/28/2022	S/L	10	2,953	295	295	295	590	2,363
LI	Door Closers-Verti.Rod Strikes	3/31/2022	S/L	10	1,371	137	137	137	274	1,097
LI	HVAC- 2 Trane Fan Coil Units	4/30/2022	S/L	15	6,168	411	411	411	822	5,346
LI	Air Compressor Pump Replacemnt	4/30/2022	S/L	15	6,148	410	410	410	820	5,328
<b>2023 Additions</b>										
LI	Replace-Heat Exchanger	10/31/2022	S/L	10	7,133	-	-	713	713	6,420
LI	Replace-Heat Exchanger	10/31/2022	S/L	10	7,133	-	-	713	713	6,420
LI	Kitchen Exhaust-Ace Door Rplmt	10/31/2022	S/L	10	1,491	-	-	149	149	1,342
LI	Install Wood Flooring	12/31/2022	S/L	10	2,390	-	-	199	199	2,191
LI	Boiler Combustion Chamber	1/31/2023	S/L	10	7,517	-	-	564	564	6,953
LI	Replace Motor in Boiler	1/31/2023	S/L	10	3,549	-	-	266	266	3,283
LI	Replace Air Compressor	1/31/2023	S/L	15	6,732	-	-	337	337	6,395

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

Asset Type	Description	Date In Service	Method	Life	Historical Cost	2022 Deprec.	2022 A/D	2023 Deprec.	2023 A/D	NBV
LI	Heating Hot Water Zone Pump	2/28/2023	S/L	10	3,991	-	-	266	266	3,725
LI	Replace Chilled Water Piping	4/30/2023	S/L	15	6,542	-	-	218	218	6,324
LI	Parking Lot Line Stripping	4/30/2023	S/L	5	1,595	-	-	160	160	1,436
LI	Parking lot lights/Outlets	4/30/2023	S/L	10	1,371	-	-	69	69	1,302
LI	Passport Floor/LVT	2/28/2023	S/L	10	10,999	-	-	733	733	10,266
LI	2nd Floor Room Renovations	2/28/2023	S/L	5	10,304	-	-	1,374	1,374	8,930
LI	Installed Power to Dishroom	2/28/2023	S/L	20	5,083	-	-	169	169	4,914
LI	Computer Equipment	10/31/2022	S/L	5	51,479	-	-	10,296	10,296	41,183
<b>TOTAL LEASEHOLD IMPROVEMENTS</b>					<b>2,332,153</b>	<b>76,403</b>	<b>1,706,525</b>	<b>88,782</b>	<b>1,795,307</b>	<b>536,846</b>
<b>MOVABLE EQUIPMENT</b>										
MME	Prior Period Acquisitions (Per 9/30/18 CR)	Various	S/L	Various	936,966	28,762	852,625	14,140	866,765	70,201
<b>2019 Additions</b>										
MME	Qty 5 bedside cabinets	11/30/2018	S/L	3	1,218	-	1,218	-	1,218	0
MME	Recliner	11/30/2018	S/L	8	508	63	252	63	315	193
MME	foldup wheelchair	11/30/2018	S/L	5	2,667	533	2,132	533	2,665	2
MME	Qty 10 stacking armchairs	11/30/2018	S/L	5	2,979	596	2,384	595	2,979	0
MME	desk w box file pedestal	11/30/2018	S/L	10	744	74	296	74	370	374
MME	4 lounge chairs&2 sofas	11/30/2018	S/L	15	6,618	441	1,764	441	2,205	4,413
MME	Bed-fill -electric	11/30/2018	S/L	10	640	64	256	64	320	320
MME	Food blender & Blender/Mixer	11/30/2018	S/L	12	2,787	232	926	232	1,160	1,627
MME	color printer - Id printer	12/31/2018	S/L	12	1,620	135	540	135	675	945
MME	1 electric bed 80",12/31/2018"	12/31/2018	S/L	10	640	64	256	64	320	320
MME	qty 4 electric DC beds 7680""	12/31/2018	S/L	10	2,771	277	1,108	277	1,385	1,386
MME	Dell Latitude laptop	12/31/2018	S/L	3	1,483	1	1,483	-	1,483	(0)
MME	HD Smart TV	12/31/2018	S/L	5	848	170	680	168	848	(0)
MME	Qty 3 tables w adj height base	1/31/2019	S/L	10	896	90	360	90	450	446
MME	transmitter and system tester	1/31/2019	S/L	10	672	67	268	67	335	337
MME	Qty3 tabletop 42",1/31/2019"	1/31/2019	S/L	10	942	94	376	94	470	472
MME	Qty3 Cpri two-way lift chair	1/31/2019	S/L	10	1,608	161	644	161	805	803
MME	Qty 6 - 22 button phones	2/28/2019	S/L	5	1,464	293	1,172	292	1,464	0
MME	Wheelchair	3/31/2019	S/L	5	1,246	249	996	249	1,245	1
MME	Scanner, Ultrasound Bladder W1	3/31/2019	S/L	7	8,328	1,190	4,760	1,190	5,950	2,378
MME	Headboard/ Footboard	3/31/2019	S/L	10	897	90	360	90	450	447
MME	Sonic Firewall	3/31/2019	S/L	5	943	189	756	187	943	(0)
MME	Backup Comp power source	3/31/2019	S/L	5	813	163	652	161	813	0
MME	Steam Table & Serving Shelf	4/30/2019	S/L	10	6,189	619	2,476	619	3,095	3,094
MME	Electric Bed	4/30/2019	S/L	12	693	58	232	58	290	403
MME	5 Reduce Max Mattresses	4/30/2019	S/L	5	872	174	696	174	870	2
MME	3 Electric Beds	5/31/2019	S/L	12	1,773	148	592	148	740	1,033
MME	4 Mirrors	5/31/2019	S/L	10	632	63	252	63	315	317
MME	4 Electric Beds	5/31/2019	S/L	12	2,429	202	808	202	1,010	1,419
MME	4 Bedside Cabinets	5/31/2019	S/L	15	1,481	99	396	99	495	986
MME	4 Bedside Cabinets	5/31/2019	S/L	15	1,457	97	388	97	485	972
MME	4 Electric Beds	6/30/2019	S/L	12	2,429	202	808	202	1,010	1,419
MME	Chromebook Laptop	8/31/2019	S/L	3	1,542	-	1,542	514	2,056	(514)
MME	Vacuum Cleaner	8/31/2019	S/L	8	1,130	141	564	141	705	425
MME	Battery Load Bank	9/30/2019	S/L	5	4,020	804	3,216	804	4,020	(0)
MME	Mattress & Covers	9/30/2019	S/L	5	2,417	483	1,932	483	2,415	2
MME	Bariatric/ Geri Chair	9/30/2019	S/L	10	424	42	168	42	210	214
MME	Dual Bedside Station	9/30/2019	S/L	15	1,008	67	268	67	335	673
MME	2 Scales	9/30/2019	S/L	10	1,501	150	600	150	750	751
MME	Electric bed	9/30/2019	S/L	12	693	58	232	58	290	403
MME	Electric bed	9/30/2019	S/L	12	693	58	232	58	290	403
MME	Patient Lift	9/30/2019	S/L	10	1,469	147	588	147	735	734
MME	Patient Lift	9/30/2019	S/L	10	2,476	248	992	248	1,240	1,236
<b>2020 Additions</b>										
MME	Cherry Mahogany Table	10/31/2019	S/L	15	1,287	86	258	86	344	943
MME	32 Inch TV	10/31/2019	S/L	5	904	181	543	181	724	180
MME	8 Reduce Max Mattresses	9/30/2020	S/L	5	3,270	654	1,962	654	2,616	654
MME	10 Cabinets & Headboards	1/31/2020	S/L	15	5,725	382	1,146	382	1,528	4,197
MME	Ultrasound Bladder Scanner	11/30/2019	S/L	7	8,147	1,164	3,492	1,164	4,656	3,491
MME	Wheel chair scale	12/31/2019	S/L	10	1,329	133	399	133	532	797
MME	10 Reduce Max Mattresses	4/30/2020	S/L	5	2,180	436	1,308	436	1,744	436
MME	10 Reduce Max Mattresses	4/30/2020	S/L	5	2,180	436	1,308	436	1,744	436
MME	Meridian Ice& Water Dispenser Conveyor Toaster	4/30/2020	S/L	10	6,074	607	1,821	607	2,428	3,646
MME	Toaster	4/30/2020	S/L	10	859	86	258	86	344	515
MME	10 Reduce Max Mattresses	6/30/2020	S/L	5	2,180	436	1,308	436	1,744	436
MME	Electric Bed	7/31/2020	S/L	12	676	56	168	56	224	452
MME	10 Reduce Max Mattresses	7/31/2020	S/L	5	2,180	436	1,308	436	1,744	436
MME	AC Motor	8/31/2020	S/L	10	6,970	697	2,091	697	2,788	4,182
MME	1 Electric Bed	8/31/2020	S/L	12	619	52	156	52	208	411
MME	Addtl on Asset #811	9/30/2020	S/L	5	436	87	261	87	348	88
MME	Electric Bed	9/30/2020	S/L	12	1,631	136	408	136	544	1,087
<b>2021 Additions</b>										
MME	Capri 2Way Lift Chair	10/31/2020	S/L	10	1,059	106	212	106	318	741
MME	Printer & Heat Press	10/31/2020	S/L	5	2,311	462	924	462	1,386	925
MME	12 Reduce Max Mattresses	10/31/2020	S/L	5	2,695	539	1,078	539	1,617	1,078
MME	Bedside Cabinet	11/30/2020	S/L	15	1,439	96	184	96	280	1,159
MME	4 Electric Beds	2/28/2021	S/L	12	3,374	281	468	281	749	2,625

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

Asset Type	Description	Date In Service	Method	Life	Historical Cost	2022		2023		NBV
						Deprec.	A/D	Deprec.	A/D	
MME	10 Reduce Mattresses	3/31/2021	S/L	5	2,180	436	690	436	1,126	1,054
MME	4 Dell Optiplex Computers	4/30/2021	S/L	3	3,427	1,142	1,713	1,142	2,855	572
MME	Dell Laptop & Monitor	5/31/2021	S/L	3	1,299	433	613	433	1,046	253
MME	2 Dell Laptops	6/30/2021	S/L	3	2,486	829	1,105	829	1,934	552
MME	Dell Laptop	6/30/2021	S/L	3	1,186	395	527	395	922	264
MME	Dell Laptop	6/30/2021	S/L	3	1,173	391	521	391	912	261
MME	2 Dell Laptops	6/30/2021	S/L	3	2,354	785	1,046	785	1,831	523
MME	Telephone System Cable wiring	7/31/2021	S/L	5	13,920	2,784	3,480	2,784	6,264	7,656
MME	6 Reduce Max Mattresses	7/31/2021	S/L	5	2,031	406	508	406	914	1,117
MME	MX95 Firewall	7/31/2021	S/L	3	8,083	2,694	3,368	2,694	6,062	2,021
MME	Dell Computer	7/31/2021	S/L	3	1,142	381	476	381	857	285
MME	VOIP Phone System	7/31/2021	S/L	5	5,000	1,000	1,250	1,000	2,250	2,750
MME	Wheel chair scale	8/31/2021	S/L	10	1,328	133	155	133	288	1,040
<b>2022 Additions</b>										
MME	Desktop	10/31/2021	S/L	3	1,026	342	342	342	684	342
MME	Security Cameras	10/31/2021	S/L	5	1,808	362	362	362	724	1,084
MME	Mattress	11/30/2021	S/L	5	1,090	218	218	218	436	654
MME	Bariatric Para Bars	11/30/2021	S/L	15	2,046	136	136	136	272	1,774
MME	Lift	12/30/2021	S/L	10	1,531	153	153	153	306	1,225
MME	Mattress	12/31/2021	S/L	5	1,090	218	218	218	436	654
MME	Wheelchair	12/30/2021	S/L	5	1,595	319	319	319	638	957
MME	Qty 6 Tables-adj. height base	1/31/2022	S/L	10	1,610	161	161	161	322	1,288
MME	HP Chromebook Laptop	1/31/2022	S/L	3	2,063	688	688	688	1,376	687
MME	Fire System Upgrade-Kidde syst	1/31/2022	S/L	10	5,707	571	571	571	1,142	4,565
MME	Qty5 Reduce Max Mattresses	1/31/2022	S/L	5	1,356	271	271	271	542	814
MME	Qty6 Tabletop 42 Round"	2/28/2022	S/L	10	2,480	248	248	248	496	1,984
MME	Dell Desktop	2/28/2022	S/L	3	1,327	442	442	442	884	443
MME	Qty 25- Chair (in seat fabric)	3/31/2022	S/L	15	10,621	708	708	708	1,416	9,205
MME	Burnisher	4/30/2022	S/L	15	1,364	91	91	91	182	1,182
MME	Dell Laptop	4/30/2022	S/L	3	1,742	581	581	581	1,162	580
MME	Dell Desktop	4/30/2022	S/L	3	1,312	437	437	437	874	438
MME	Dell Laptop	4/30/2022	S/L	3	1,440	480	480	480	960	480
MME	Qty5-Reduce Max Mattress	5/31/2022	S/L	5	1,356	271	271	271	542	814
MME	Dell Laptop	6/30/2022	S/L	3	1,192	397	397	397	794	398
MME	Conveyor Toaster	6/30/2022	S/L	10	2,059	206	206	206	412	1,647
MME	Gas Oven/6 Burners/Griddle	6/30/2022	S/L	10	17,905	1,790	1,790	1,790	3,580	14,325
MME	Dell Desktop	7/31/2022	S/L	3	1,310	437	437	437	874	436
MME	Dell Desktop-OptiPlex Series	8/31/2022	S/L	3	1,605	535	535	535	1,070	535
MME	Qty2- Ice & Water Dispenser	9/30/2022	S/L	10	15,416	1,542	1,542	1,542	3,084	12,332
MME	Dell Desktop	9/30/2022	S/L	3	1,364	455	455	455	910	454
MME	Dell Laptop	9/30/2022	S/L	3	1,364	455	455	455	910	454
<b>2023 Additions</b>										
MME	Refrigerator/Rack Cover	11/30/2022	S/L	10	7,007	-	-	643	643	6,365
MME	Qty 3- 32 HDTV"	11/30/2022	S/L	5	1,560	-	-	286	286	1,274
MME	Dell Laptop	11/30/2022	S/L	3	1,201	-	-	367	367	834
MME	Dell Laptop	11/30/2022	S/L	3	1,201	-	-	367	367	834
MME	Dell Laptop	11/30/2022	S/L	3	1,201	-	-	367	367	834
MME	Snowblower	12/31/2022	S/L	5	2,339	-	-	390	390	1,949
MME	Qty4-Touchless/Thermal Clock	12/31/2022	S/L	5	10,061	-	-	1,677	1,677	8,384
MME	Qty2- LG 32 HDTV"	2/28/2023	S/L	5	1,151	-	-	153	153	998
MME	Convection Stream,Boilerless	2/28/2023	S/L	10	15,888	-	-	1,059	1,059	14,828
MME	Qty6-Office Desk/Chair	2/28/2023	S/L	10	1,243	-	-	83	83	1,161
MME	Bladder Scanner Carrying Case	3/31/2023	S/L	5	2,845	-	-	332	332	2,513
MME	Dell Laptop	4/30/2023	S/L	3	1,376	-	-	230	230	1,146
MME	Dishwasher/Connection of water	4/30/2023	S/L	10	22,155	-	-	1,108	1,108	21,047
MME	Desktop	5/31/2023	S/L	3	1,361	-	-	189	189	1,172
MME	HP Chrome Book	5/30/2023	S/L	3	2,896	-	-	402	402	2,494
MME	20Whittaker Smart Care"	6/30/2023	S/L	5	4,575	-	-	305	305	4,270
MME	Lift Patient Power DS	6/30/2023	S/L	5	1,721	-	-	115	115	1,607
MME	Thermostat Filter	7/31/2023	S/L	3	1,401	-	-	117	117	1,284
MME	Thermostat Suction line Insula	7/31/2023	S/L	3	2,933	-	-	245	245	2,688
MME	Desktop	7/31/2023	S/L	3	1,067	-	-	89	89	978
MME	Laptop	7/31/2023	S/L	3	1,244	-	-	104	104	1,140
MME	Laptop	8/31/2023	S/L	3	3,669	-	-	204	204	3,465
<b>TOTAL MOVABLE EQUIPMENT</b>					<b>1,293,643</b>	<b>69,730</b>	<b>942,275</b>	<b>64,442</b>	<b>1,006,717</b>	<b>286,926</b>
<b>TOTAL ASSETS PER CR SCHEDULE</b>					<b>3,625,796</b>	<b>146,133</b>	<b>2,648,800</b>	<b>153,224</b>	<b>2,802,024</b>	<b>823,772</b>
<b>TOTAL ASSETS PER TRIAL BALANCE</b>					<b>3,625,796</b>			<b>153,224</b>	<b>2,806,330</b>	<b>819,466</b>
<b>ROUNDING VARIANCE</b>					<b>(0)</b>	<b>146,133</b>	<b>2,648,800</b>	<b>-</b>	<b>(4,306)</b>	<b>4,306</b>

F/S vs C/R NBV - Page 31, Line B9 (4,306)

F/S vs C/R Depreciation - Page 36, Line F1 -

**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 9/30/2023	Page 25	of 37	
<b>11. Property Questionnaire</b>					
<b>Part A</b>					
Is the property either owned by the Facility or leased from a Related Party?*		<input type="radio"/> Yes	<input checked="" type="radio"/> No	If "Yes," complete Part B. If "No," complete Part C.	
*If any owner or operator of this facility is related by family, marriage, ownership, ability to control or business association to any person or organization from whom buildings are leased, then it is considered a related party transaction.					
Description		Total			
1. Date Land Purchased					
2. Date Structure Completed					
3. If <b>NOT</b> 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					
<b>Part B - Owner and Related Parties</b>		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 9/30/23			2,875,242		
<b>Complete if Mortgage was Refinanced During Current Cost Year</b>					
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					
<b>Part C - Arms-Length Leases for Real Property Improvements Only</b>					
Name and Address of Lessor	Property Leased	Date of Lease	Term of Lease	Annual Amount of Lease	

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

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

Name of Facility		License No.	Report for Year Ended				Page	of
Harbor Hill Care Center, Inc. d/b/a Wa		2097-C	9/30/2023				26	37
Item		Total	CCNH / RHNS	Adjustment	(Specify)	Adjustment	(Specify)	Adjustment
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		9/30/2023				27	37	
Item				Total	CCNH / RHNS	Adjustment	(Specify)	Adjustment	(Specify)	Adjustment
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) Property / Admin / Computer Loan Interest				\$	4,491	4,491				
13. <b>Total All Interest Expense (12B7 + 12C3 + 12D)</b>				\$	4,491	4,491				
14. Insurance										
a. Insurance on Property (buildings only)				\$	19,464	19,464				
b. Insurance on Automobiles				\$						
c. Insurance other than Property (as specified above)										
1. Umbrella (Blanket Coverage)				\$						
2. Fire and Extended Coverage				\$						
3. Other (Specify) Liability / Crime Insurance				\$	110,076	110,076				
14d. <b>Total Insurance Expenditures (14a + b + c)</b>				\$	129,540	129,540				
15. <b>Total All Expenditures (A-13 thru C-14)</b>				\$	16,703,456	19,107,368	(2,403,912)			

## 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		9/30/2023		30	37
Item	Total	CCNH / RHNS	(Specify)	(Specify)	
<b>I. Resident Room, Board &amp; Routine Care Revenue</b>					
1. a. Medicaid Residents ( <i>CT only</i> )	\$ 17,675,603	17,675,603			
b. Medicaid Room and Board Contractual Allowance **	\$ (6,086,686)	(6,086,686)			
2. a. Medicaid ( <i>All other states</i> )	\$				
b. Other States Room and Board Contractual Allowance **	\$				
3. a. Medicare Residents ( <i>all inclusive</i> )	\$ 1,741,097	1,741,097			
b. Medicare Room and Board Contractual Allowance **	\$ (1,405,639)	(1,405,639)			
4. a. Private-Pay Residents and Other	\$ 4,732,599	4,732,599			
b. Private-Pay Room and Board Contractual Allowance **	\$ (909,212)	(909,212)			
<b>II. Other Resident Revenue</b>					
1. a. Prescription Drugs - Medicare	\$ 239,114	239,114			
b. Prescription Drugs - Medicare Contractual Allowance **	\$ (261,527)	(261,527)			
c. Prescription Drugs - Non-Medicare	\$ 428,864	428,864			
d. Prescription Drugs - Non-Medicare Contractual Allowance **	\$ (508,340)	(508,340)			
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	\$ 340,988	340,988			
b. Physical Therapy - Medicare Contractual Allowance **	\$ 47,342	47,342			
c. Physical Therapy - Non-Medicare	\$ 725,613	725,613			
d. Physical Therapy - Non-Medicare Contractual Allowance **	\$ (593,684)	(593,684)			
4. a. Speech Therapy - Medicare	\$ 426,982	426,982			
b. Speech Therapy - Medicare Contractual Allowance **	\$ (213,900)	(213,900)			
c. Speech Therapy - Non-Medicare	\$ 503,417	503,417			
d. Speech Therapy - Non-Medicare Contractual Allowance **	\$ (431,971)	(431,971)			
5. a. Occupational Therapy - Medicare	\$ 761,349	761,349			
b. Occupational Therapy - Medicare Contractual Allowance **	\$ (376,433)	(376,433)			
c. Occupational Therapy - Non-Medicare	\$ 850,291	850,291			
d. Occupational Therapy - Non-Medicare Contractual Allowance **	\$ (718,958)	(718,958)			
6. a. Other ( <i>Specify</i> ) - Medicare	\$ 1,473,164	1,473,164			
b. Other ( <i>Specify</i> ) - Non-Medicare	\$ 749,410	749,410			
<b>III. Total Resident Revenue</b> (Section I. thru Section II.)	\$ 19,189,483	19,189,483			
<b>IV. Other Revenue*</b>					
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> )	\$ 17,047	17,047			
6. Private Duty Nurses' Fees	\$				
7. Barber, Coffee, Beauty and Gift shops	\$				
8. Other ( <i>Specify</i> )	\$ 35,924	35,924			
<b>V. Total Other Revenue</b> (1 thru 8)	\$ 52,971	52,971			
<b>VI. Total All Revenue</b> (III+V)	\$ 19,242,454	19,242,454			

\* 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)	(Specify)
		-		
30 II 6a	Medicare A NTA Contra-Waters Edge	\$ 527,052		
30 II 6a	Medicare A Nsng Comp Contra-Waters Edge	902,139		
30 II 6a	Medicare Pt A Ambulance-Waters Edge	1,935		
30 II 6a	MCR Pt A Chargeable Med Supp-Waters Edge	78		
30 II 6a	MCR Pt A Charge Med Supp Contra-Waters Edge	(78)		
30 II 6a	Medicare Pt A IV Therapy-Waters Edge	22,414		
30 II 6a	Medicare Pt A Lab-Waters Edge	22,427		
30 II 6a	Medicare Pt A X-Waters Edge	20,252		
30 II 6a	Medicare Pt A Sequestration-Waters Edge	(44,644)		
30 II 6a	Medicare Pt A Settlement-Waters Edge	16,784		
30 II 6a	Medicare Pt B Flu/Pneumonia-Waters Edge	4,805		
<b>Total Other Resident Revenue - Medicare</b>		<b>\$ 1,473,164</b>	<b>\$ -</b>	<b>\$ -</b>

Schedule of Other Non-Medicare Resident Revenue

Related Exp

Page Ref	Description	CCNH / RHNS	(Specify)	(Specify)
		-		
30 II 6b	Medicaid IV Therapy-Waters Edge	\$ 1,150		
30 II 6b	Medicaid Lab-Waters Edge	856		
30 II 6b	Medicare Pt B Prior Period-Waters Edge	(2,638)		
30 II 6b	Private Contra Other-Waters Edge	(9,378)		
30 II 6b	Private IV Therapy-Waters Edge	22		
30 II 6b	Private Lab-Waters Edge	861		
30 II 6b	Private X-Waters Edge	260		
30 II 6b	Comm Ins IV Therapy-Waters Edge	27,181		
30 II 6b	Comm Ins Lab-Waters Edge	1,471		
30 II 6b	Comm Ins X-Waters Edge	2,263		
30 II 6b	Mgd Medicare NTA Contra-Waters Edge	109,192		
30 II 6b	Mgd Medicare Nsng Comp Contra-Waters Edge	170,238		
30 II 6b	Mgd Medicare Ambulance-Waters Edge	1,754		
30 II 6b	Mgd Medicare IV Therapy-Waters Edge	52,777		
30 II 6b	Mgd Medicare Lab-Waters Edge	33,515		
30 II 6b	Mgd Medicare X-Waters Edge	19,959		
30 II 6b	Mgd Medicare Flu/Pneumonia-Waters Edge	8,371		
30 II 6b	Mgd Medicare Prior Period-Waters Edge	(11,429)		
30 II 6b	Patient Revenue Capitation -Waters Edge	342,985		
<b>Total Other Resident Revenue</b>		<b>\$ 749,410</b>	<b>\$ -</b>	<b>\$ -</b>

Interest Income

Account

Page Ref	Account	Balance	CCNH / RHNS	(Specify)	(Specify)
			-		
30 IV 5	Interest on Money Market Account	569,231	\$ 5,880		
30 IV 5	Interest on Various Payors / Vendors	N/A	11,167		
<b>Total Interest Income</b>			<b>\$ 17,047</b>	<b>\$ -</b>	<b>\$ -</b>

Schedule of Other Revenue

Page Ref	Description	CCNH / RHNS	(Specify)	(Specify)
		-		
30 IV 8	Rebates / Misc Revenue (Disallowed on Pg 16a)	\$ 27,269		
30 IV 8	Reversal of PY Expenses (No CY Expense)	8,655		
<b>Total Other Revenue</b>		<b>\$ 35,924</b>	<b>\$ -</b>	<b>\$ -</b>

### G. Balance Sheet

Name of Facility	License No.	Report for Year Ended	Page	of
Harbor Hill Care Center, Inc. d/b/a Water	2097-C	9/30/2023	31	37
Account			Amount	
<b>Assets</b>				
A. Current Assets				
1. Cash ( <i>on hand and in banks</i> )			\$	1,195,714
2. Resident Accounts Receivable (Less Allowance for Bad Debts)			\$	2,098,450
3. Other Accounts Receivable (Excluding Owners or Related Parties)			\$	
4. Inventories			\$	111,120
5. Prepaid Expenses			\$	236,769
a. _____				
b. _____				
c. _____				
d. See Schedule		236,769		
6. Interest Receivable			\$	
7. Medicare Final Settlement Receivable			\$	
8. Other Current Assets ( <i>itemize</i> )			\$	20,442
Resident Refunds-Waters Edge		900		
Due For Cr Crd Colct-Waters Edge		(3,358)		
Security Deposits-Waters Edge		22,900		
See Schedule				
<b>A-9. Total Current Assets (Lines A1 thru 8)</b>			<b>\$</b>	<b>3,662,495</b>
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	2,332,152	\$	536,845
	Accum. Depreciation	1,795,307	Net	
5. Non-Movable Equipment	*Historical Cost _____		\$	
	Accum. Depreciation _____	Net		
6. Movable Equipment	*Historical Cost	1,280,892	\$	286,922
	Accum. Depreciation	993,970	Net	
7. Motor Vehicles	*Historical Cost	12,747	\$	
	Accum. Depreciation	12,747	Net	
8. Minor Equipment-Not Depreciable			\$	
9. Other Fixed Assets ( <i>itemize</i> )			\$	(4,301)
F/S vs C/R NBV		(4,306)		
See Schedule		5		
<b>B-10. Total Fixed Assets (Lines B1 thru 9)</b>			<b>\$</b>	<b>819,466</b>

\* 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 Workers Comp-Waters Edge	\$ 43,886
31	A5	Prepaid Gen. Ins-Waters Edge	28,789
31	A5	Prepaid Expense Other-Waters Edge	7,481
31	A5	Prepaid Real Estate Taxes-Waters Edge	30,741
31	A5	Prepaid Personal Property Taxes-Waters Edge	4,410
31	A5	Prepaid Corp Taxes-Waters Edge	97,290
31	A5	Prepaid Mgmt Assets-Waters Edge	24,172
<b>Total Prepaid Expenses</b>			<b>\$ 236,769</b>

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

Page Ref	Line Ref	Description	
<b>Total Other Current Assets (Itemize)</b>			<b>\$ -</b>

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

Page Ref	Line Ref	Description	
31	B9	Rounding	\$ 5
<b>Total Other Other Fixed Assets (Itemize)</b>			<b>\$ 5</b>

Schedule of Other Assets Page 32 Line D7

Page Ref	Line Ref	Description	
<b>Total Other Assets</b>			<b>\$ -</b>

Schedule of Notes Payable (Itemize) Page 33 Line A2

Page Ref	Line Ref	Description	
<b>Total Notes Payable</b>			<b>\$ -</b>

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

Page Ref	Line Ref	Description	
33	A12	Loans and Exchange-Waters Edge	\$ 2,040
33	A12	Unclaimed ADP checks-Waters Edge	2,494
33	A12	Patients Fund-Waters Edge	78,381
33	A12	Accrued Expenses-Waters Edge	282,662
33	A12	Accrued Pension-Waters Edge	339,197
33	A12	Accrued Worker's Comp-Waters Edge	76,000
33	A12	Accrued Vacation-Waters Edge	377,988
33	A12	CT PET Tax Accrued Expense-Waters Edge	148,711
33	A12	Due to Aging in Amer-Waters Edge	12,900
<b>Total Other Current Liabilities (Itemize)</b>			<b>\$ 1,320,373</b>

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

Page Ref	Line Ref	Description	
<b>Total Other Current Liabilities (Itemize)</b>			<b>\$ -</b>

### 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 9/30/2023	Page 32	of 37
Account			Amount	
Total Brought Forward:			\$	4,481,961
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			\$	
<b>C-8 Total Leasehold or Like Properties (C1 thru 7)</b>			\$	
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> )			\$	2,009,930
Name and Address	Amount	Loan Date		
Due from Related	2,009,930			
7. Other Assets ( <i>itemize</i> )			\$	
_____				
See Schedule				
<b>D-8. Total Investments and Other Assets (Lines D1 thru 7)</b>			\$	2,009,930
<b>D-9. Total All Assets (Lines A9 + B10 + C8 + D8)</b>			\$	6,491,891

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

**Annual Report of Long-Term Care Facility**

**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 9/30/2023	Page 33	of 37
Account				Amount	
<b>Liabilities</b>					
A. Current Liabilities					
1. Trade Accounts Payable				\$	1,306,321
2. Notes Payable ( <i>itemize</i> )				\$	
_____					
_____					
See Schedule					
3. Loans Payable for Equipment ( <i>Current portion</i> ) ( <i>itemize</i> )				\$	24,407
Name of Lender		Purpose	Amount	Date Due	
		Equipment Obligation	24,407		
4. Accrued Payroll ( <i>Exclusive of Owners and/or Stockholders only</i> )				\$	137,433
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> )				\$	1,320,373
_____					
_____					
_____					
See Schedule				1,320,373	
<b>A-13. Total Current Liabilities (Lines A1 thru 12)</b>				\$	<b>2,788,534</b>

\* 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 9/30/2023	Page 34	of 37
Account				Amount	
Total Brought Forward:				2,788,534	
<b>Liabilities (cont'd)</b>					
B. Long-Term Liabilities					
1. Loans Payable-Equipment ( <i>itemize</i> )					
				\$	11,372
Name of Lender	Purpose	Amount	Date Due		
	Equipment Obligation LT	11,372			
2. Mortgages Payable				\$	
3. Loans from Owners or Related Parties ( <i>itemize</i> )				\$	1,760,344
Name and Address of Lender	Amount	Loan Date			
Due to Realty / Related	1,760,344				
4. Other Long-Term Liabilities ( <i>itemize</i> )				\$	
_____					
_____					
See Schedule					
B-5. <b>Total Long-Term Liabilities</b> (Lines B1 thru 4)				\$	1,771,716
C. <b>Total All Liabilities</b> (Lines A-13 + B-5)				\$	4,560,250



**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 Wat	2097-C	9/30/2023	35	37
Account			Amount	
<b>A. Reserves</b>				
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>B. Net Worth</b>				
1. Owner's Capital			\$	
2. Capital Stock			\$	
3. Paid-in Surplus			\$	(1,487,554)
4. Treasury Stock			\$	
5. Cumulated Earnings			\$	3,284,109
6. Gain or Loss for Period			\$	135,086
	10/1/2022	thru	9/30/2023	
7. Total Net Worth			\$	1,931,641
<b>C. Total Reserves and Net Worth</b>			\$	1,931,641
<b>D. Total Liabilities, Reserves, and Net Worth</b>			\$	6,491,891

### 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	9/30/2023	36	37
Account			Amount	
A. Balance at End of Prior Period as shown on Report of 09/30/2022			\$	2,222,396
B. Total Revenue <i>(From Statement of Revenue Page 30)</i>			\$	19,242,454
C. Total Expenditures <i>(From Statement of Expenditures Page 27)</i>			\$	19,107,368
D. Net Income or Deficit			\$	135,086
E. Balance			\$	2,357,482
F. Additions				
1. Additional Capital Contributed <i>(itemize)</i>				
2. Other <i>(itemize)</i> Prior Period Adjustments <span style="float: right; color: red;">(425,841)</span>				
F-3. Total Additions			\$	(425,841)
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. <b>Balance at End of Period</b>			\$	1,931,641

### 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 9/30/2023	Page 37	of 37
<i>Check appropriate category</i>				
<input checked="" type="checkbox"/> Chronic and Convalescent Nursing Home (CCNH) & RHNS Combined	<input type="checkbox"/> (Specify)	<input type="checkbox"/> (Specify)		
<b>Preparer/Reviewer Certification</b>				
<p>I have prepared and reviewed this report and am familiar with the applicable regulations governing its preparation. I have read the most recent Federal and State issued field audit reports for the Facility and have inquired of appropriate personnel as to the possible inclusion in this report of expenses which are not reimbursable under the applicable regulations. All non-reimbursable expenses of which I am aware (except those expenses known to be automatically removed in the State rate computation system) as a result of reading reports, inquiry or other services performed by me are properly reported as such in this report on Pages 28 and 29 (adjustments to statement of expenditures). Further, the data contained in this report is in agreement with the books and records, as provided to me, by the Facility.</p>				
Signature of Preparer <i>Matthew S Bavolack</i>	Title Principal	Date Signed 02/14/2024		
Printed Name of Preparer Matthew S. Bavolack				
Address Address 555 Long Wharf Drive, New Haven, CT 06511		Phone Number 203-781-9600		
Contacted Person Regarding Additional Information Needed Regarding This Report Benjamin Goodman		Phone Number 516-705-4842		
Contact Email Address bgoodman@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, 2023, 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 14, 2024



# Annual Report of Long-Term Care Facility Cost Year 2023 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 22b agree with equipment leases reported on Page 22, Line 6e? If not, state where these costs are included in the Annual Report.

**Explanation:** \_\_\_\_\_  
\_\_\_\_\_

Yes  No

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

Explanation: \_\_\_\_\_  
\_\_\_\_\_

Yes  No

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

Explanation: \_\_\_\_\_  
\_\_\_\_\_

Yes  No

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

Explanation: \_\_\_\_\_  
\_\_\_\_\_

Yes  No

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

Explanation: \_\_\_\_\_  
\_\_\_\_\_

Yes  No

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

Explanation: \_\_\_\_\_  
\_\_\_\_\_

Yes  No

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

Explanation: \_\_\_\_\_  
\_\_\_\_\_

Yes No

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

**Explanation:** \_\_\_\_\_  
\_\_\_\_\_

Yes No

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

**Explanation:** \_\_\_\_\_  
\_\_\_\_\_

Yes No

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

**Explanation:** \_\_\_\_\_  
\_\_\_\_\_

Yes No

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

**Explanation:** \_\_\_\_\_  
\_\_\_\_\_

Yes No

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

**Explanation:** \_\_\_\_\_  
\_\_\_\_\_

Yes No

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

**Explanation:** \_\_\_\_\_  
\_\_\_\_\_

Yes No

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

Explanation: \_\_\_\_\_  
\_\_\_\_\_

Yes No

18. Were all discrepancies on the Error Page addressed?

Explanation: \_\_\_\_\_  
\_\_\_\_\_

Yes No

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

Explanation: \_\_\_\_\_  
\_\_\_\_\_

Yes No

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

Explanation: \_\_\_\_\_  
\_\_\_\_\_

Yes No

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

Explanation: \_\_\_\_\_  
\_\_\_\_\_

Yes No

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

Explanation: \_\_\_\_\_  
\_\_\_\_\_



Client: **National Health Care Associates, Inc. (CT)**  
Engagement: **Medicaid - Water's Edge Health & Rehab**  
Period Ending: **9/30/2023**  
Trial Balance: **A.01 - TB-CCNH**

Account	Description	ADJ 9/30/2023	JE Ref #	RJE	FINAL 9/30/2023	1st PP-FINAL 9/30/2022
101005-0112-00-000-0	Cash Operating-Waters Edge	533,403.00			533,403.00	234,960.00
102000-0112-00-000-0	Cash - Payroll-Waters Edge	11,849.00			11,849.00	11,870.00
104000-0112-00-000-0	Cash - Savings-Waters Edge	569,231.00			569,231.00	401,015.00
105000-0112-00-000-0	Cash - Savings Patients-Waters Edge	78,381.00			78,381.00	81,495.00
106000-0112-00-000-0	Petty Cash-Waters Edge	1,500.00			1,500.00	1,500.00
106100-0112-00-000-0	Petty Cash - Resident Funds-Waters Edge	1,350.00			1,350.00	1,350.00
107000-0112-00-000-0	Resident Refunds-Waters Edge	900.00			900.00	3,727.00
110000-0112-00-000-0	Accounts Receivable-Waters Edge	483,426.00			483,426.00	343,680.00
111000-0112-00-000-0	A/R Private-Waters Edge	304,873.00			304,873.00	287,066.00
111200-0112-00-000-0	A/R Comm Ins-Waters Edge	63,082.00			63,082.00	74,682.00
111300-0112-00-000-0	AR Hospice-Waters Edge	93,017.00			93,017.00	168,640.00
111400-0112-00-000-0	A/R Mgd Medicare-Waters Edge	163,419.00			163,419.00	103,772.00
112000-0112-00-000-0	A/R Medicare Pt A-Waters Edge	169,866.00			169,866.00	305,019.00
112500-0112-00-000-0	A/R Medicare Pt B-Waters Edge	11,910.00			11,910.00	13,354.00
113000-0112-00-000-0	A/R Medicaid-Waters Edge	1,251,606.00			1,251,606.00	1,278,251.00
113100-0112-00-000-0	A/R Mgd Medicaid	0.00			0.00	0.00
114000-0112-00-000-0	A/R Patient Ptipication-Waters Edge	19,866.00			19,866.00	143,778.00
116100-0112-00-000-0	Medicare Colns Bad Debt-Waters Edge	11,925.00			11,925.00	(4,858.00)
116200-0112-00-000-0	Allowance for Doubtful Accounts-Waters Edge	(474,540.00)			(474,540.00)	(431,043.00)
119000-0112-00-000-0	Due For Cr Crd Colct-Waters Edge	(3,358.00)			(3,358.00)	0.00
121400-0112-00-000-0	Prepaid Workers Comp-Waters Edge	43,886.00			43,886.00	42,704.00
122200-0112-00-000-0	Prepaid Gen. Ins-Waters Edge	28,789.00			28,789.00	32,235.00
129000-0112-00-000-0	Prepaid Expense Other-Waters Edge	7,481.00			7,481.00	11,234.00
129100-0112-00-000-0	Prepaid Real Estate Taxes-Waters Edge	30,741.00			30,741.00	31,372.00
129110-0112-00-000-0	Prepaid Personal Property Taxes-Waters Edge	4,410.00			4,410.00	5,456.00
129200-0112-00-000-0	Prepaid Corp Taxes-Waters Edge	97,290.00			97,290.00	97,290.00
129300-0112-00-000-0	Prepaid Mgmt Assets-Waters Edge	24,172.00			24,172.00	17,127.00
129900-0112-00-000-0	CT PET Deferred Tax-Waters Edge	0.00			0.00	53,869.00
130000-0112-00-000-0	Inventory-Waters Edge	111,120.00			111,120.00	95,554.00
141400-0112-00-000-0	Due from Realty-Waters Edge	0.00			0.00	0.00
141600-0112-00-000-0	Due from Related-Waters Edge	2,009,930.00			2,009,930.00	1,605,235.00
145000-0112-00-000-0	Security Deposits-Waters Edge	22,900.00			22,900.00	22,900.00
153600-0112-00-000-0	Construction in Prog-Waters Edge	0.00			0.00	51,995.00
154000-0112-00-000-0	Lease hold Improvements-Waters Edge	2,270,233.00			2,321,712.00	2,194,403.00
			RJE - 5	51,479.00		
154100-0112-00-000-0	Leasehold Improvement Mgmt-Waters Edge	17,411.00			17,411.00	17,411.00
156000-0112-00-000-0	Major Movable Equip-Waters Edge	1,338,152.00			1,286,673.00	1,196,579.00
			RJE - 5	(51,479.00)		
163000-0112-00-000-0	Accum Depr Building-Waters Edge	(18,729.00)			(18,729.00)	(18,729.00)
164000-0112-00-000-0	Accum Depr LHI-Waters Edge	(1,752,578.00)			(1,752,578.00)	(1,674,092.00)
164100-0112-00-000-0	Accum Amort LHI Mgmt-Waters Edge	(17,411.00)			(17,411.00)	(17,411.00)
166000-0112-00-000-0	Accum Depr MME-Waters Edge	(1,017,612.00)			(1,017,612.00)	(942,874.00)
210000-0112-00-000-0	Accounts Payable-Waters Edge	(1,306,321.00)			(1,306,321.00)	(832,758.00)
211002-0112-00-000-0	Notes Payable ST2-Waters Edge	0.00			0.00	(22,819.00)
211005-0112-00-000-0	Notes Payable ST5-Waters Edge	0.00			0.00	0.00
211006-0112-00-000-0	Notes/Loans Payable S/T-Waters Edge	0.00			0.00	(49,089.00)
211102-0112-00-000-0	Notes Payable LT2-Waters Edge	0.00			0.00	0.00
211105-0112-00-000-0	Notes Payable LT5-WtrEdge	0.00			0.00	0.00
211106-0112-00-000-0	Notes/Loans Payable L/T-Waters Edge	0.00			0.00	0.00
211400-0112-00-000-0	Equipment Obligation ST-Waters Edge	(24,407.00)			(24,407.00)	(23,129.00)
211411-0112-00-000-0	Equipment Obligation LT 1-Waters Edge	(11,372.00)			(11,372.00)	(35,779.00)
220000-0112-00-000-0	Loans and Exchange-Waters Edge	(2,040.00)			(2,040.00)	(480.00)
220200-0112-00-000-0	Unclaimed ADP checks-Waters Edge	(2,494.00)			(2,494.00)	(4,038.00)
221400-0112-00-000-0	Due to Realty-Waters Edge	(1,197,945.00)			(1,197,945.00)	(986,205.00)
221700-0112-00-000-0	Due to Medicaid-Waters Edge	0.00			0.00	12,848.00
221760-0112-00-000-0	Deferred Revenue Rcf-WtrsEdge	0.00			0.00	0.00
221800-0112-00-000-0	Due to HMS-Waters Edge	0.00			0.00	(96,900.00)
226000-0112-00-000-0	Patient Allowance Exchange-Waters Edge	0.00			0.00	0.00
226200-0112-00-000-0	Patients Fund-Waters Edge	(78,381.00)			(78,381.00)	(81,495.00)
250000-0112-00-000-0	Accrued Expenses-Waters Edge	(282,662.00)			(282,662.00)	(265,289.00)
250020-0112-00-000-0	Accrued Pension-Waters Edge	(339,197.00)			(339,197.00)	(173,726.00)
250030-0112-00-000-0	Accrued Worker's Comp-Waters Edge	(76,000.00)			(76,000.00)	(51,101.00)
250100-0112-00-000-0	Accrued Payroll-Waters Edge	(137,433.00)			(137,433.00)	(109,389.00)
251000-0112-00-000-0	Accrued Purchase-WtrsEdge- - -	0.00			0.00	0.00
252000-0112-00-000-0	Accrued Vacation-Waters Edge	(377,988.00)			(377,988.00)	(363,814.00)
254900-0112-00-000-0	CT PET Tax Accrued Expense-Waters Edge	(148,711.00)			(148,711.00)	22,199.00
271000-0112-00-000-0	Due to Aging in Amer-Waters Edge	(12,900.00)			(12,900.00)	(12,900.00)
271500-0112-00-000-0	Due to Related-Waters Edge	(561,399.00)			(561,399.00)	(543,256.00)
274000-0112-00-000-0	Due to Other-Waters Edge	(1,000.00)			(1,000.00)	(1,000.00)
280000-0112-00-000-0	Capital-Waters Edge	332,429.00			332,429.00	332,429.00
280100-0112-00-000-0	Paid in Capital-Waters Edge	(1,212,446.00)			(1,212,446.00)	(1,212,446.00)

Account	Description	ADJ	JE Ref #	RJE	FINAL	1st PP-FINAL
		9/30/2023			9/30/2023	9/30/2022
280200-0112-00-000-0	Shareholders Undis Earn-Waters Edge	2,493,558.00			2,493,558.00	2,493,558.00
286000-0112-00-000-0	Ptner Drawings-Waters Edge	2,700,000.00			2,700,000.00	0.00
295000-0112-00-000-0	Retained Earnings-Waters Edge	(6,110,096.00)			(6,110,096.00)	(3,408,659.00)
303005-0112-00-000-0	Hospice Contra Other-Waters Edge	0.00			0.00	0.00
303100-0112-00-000-0	Hospice Revenue-Waters Edge	(1,031,761.00)			(1,031,761.00)	(1,166,161.00)
303700-0112-00-000-0	Hospice C/A-Waters Edge	359,147.00			359,147.00	435,104.00
304100-0112-00-000-0	Hospice Pharmacy-Waters Edge	(1,279.00)			(1,279.00)	(1,418.00)
304105-0112-00-000-0	Hospice Pharmacy Contra-Waters Edge	1,279.00			1,279.00	1,418.00
304300-0112-00-000-0	Hospice PT-Waters Edge	(436.00)			(436.00)	(58.00)
304305-0112-00-000-0	Hospice PT Contra-Waters Edge	218.00			218.00	58.00
304400-0112-00-000-0	Hospice ST-Waters Edge	(183.00)			(183.00)	(185.00)
304405-0112-00-000-0	Hospice ST Contra-Waters Edge	91.00			91.00	185.00
304800-0112-00-000-0	Hospice OT-Waters Edge	(2,222.00)			(2,222.00)	(452.00)
304805-0112-00-000-0	Hospice OT Contra-Waters Edge	1,477.00			1,477.00	452.00
305000-0112-00-000-0	Hospice X-Waters Edge	0.00			0.00	0.00
311000-0112-00-000-0	Medicaid Room & Board-Waters Edge	(17,675,603.00)			(17,675,603.00)	(17,242,615.00)
311005-0112-00-000-0	Medicaid Room & Board Contra-Waters Edge	6,085,830.00			6,085,830.00	6,382,605.00
313005-0112-00-000-0	Medicaid Contra Other-Waters Edge	856.00			856.00	1,020.00
314000-0112-00-000-0	Medicaid Ambulance-Waters Edge	0.00			0.00	(543.00)
314100-0112-00-000-0	Medicaid Pharmacy-Waters Edge	(96,406.00)			(96,406.00)	(115,963.00)
314105-0112-00-000-0	Medicaid Pharmacy Contra-Waters Edge	97,557.00			97,557.00	116,856.00
314300-0112-00-000-0	Medicaid PT-Waters Edge	(126,571.00)			(126,571.00)	(71,177.00)
314305-0112-00-000-0	Medicaid PT Contra-Waters Edge	126,571.00			126,571.00	71,177.00
314400-0112-00-000-0	Medicaid ST-Waters Edge	(92,340.00)			(92,340.00)	(71,440.00)
314405-0112-00-000-0	Medicaid ST Contra-Waters Edge	92,340.00			92,340.00	71,440.00
314500-0112-00-000-0	Medicaid IV Therapy-Waters Edge	(1,150.00)			(1,150.00)	(893.00)
314600-0112-00-000-0	Medicaid Lab-Waters Edge	(856.00)			(856.00)	(445.00)
314800-0112-00-000-0	Medicaid OT-Waters Edge	(130,679.00)			(130,679.00)	(83,536.00)
314805-0112-00-000-0	Medicaid OT Contra-Waters Edge	130,679.00			130,679.00	83,536.00
315000-0112-00-000-0	Medicaid X-Waters Edge	0.00			0.00	(32.00)
321000-0112-00-000-0	Medicare Pt A Room & Board-Waters Edge	(1,741,097.00)			(1,741,097.00)	(1,635,781.00)
321005-0112-00-000-0	Medicare Pt A R and B Contra-Waters Edge	1,361,025.00			1,361,025.00	1,288,413.00
321006-0112-00-000-0	Medicare A PT Contra-Waters Edge	(338,323.00)			(338,323.00)	(327,423.00)
321007-0112-00-000-0	Medicare A OT Contra-Waters Edge	(317,646.00)			(317,646.00)	(306,495.00)
321008-0112-00-000-0	Medicare A ST Contra-Waters Edge	(176,316.00)			(176,316.00)	(175,311.00)
321009-0112-00-000-0	Medicare A NTA Contra-Waters Edge	(527,052.00)			(527,052.00)	(510,357.00)
321010-0112-00-000-0	Medicare A Nsgn Comp Contra-Waters Edge	(902,139.00)			(902,139.00)	(823,813.00)
323005-0112-00-000-0	Medicare Pt A Contra Other-Waters Edge	44,614.00			44,614.00	74,198.00
324000-0112-00-000-0	Medicare Pt A Ambulance-Waters Edge	(1,935.00)			(1,935.00)	(2,381.00)
324100-0112-00-000-0	Medicare Pt A Pharmacy-Waters Edge	(239,114.00)			(239,114.00)	(244,746.00)
324105-0112-00-000-0	Medicare Pt A Pharmacy Contra-Waters Edge	261,527.00			261,527.00	278,350.00
324200-0112-00-000-0	MCR Pt A Chargeable Med Supp-Waters Edge	(78.00)			(78.00)	(4,633.00)
324205-0112-00-000-0	MCR Pt A Charge Med Supp Contra-Waters Edge	78.00			78.00	4,633.00
324300-0112-00-000-0	Medicare Pt A PT-Waters Edge	(218,468.00)			(218,468.00)	(167,635.00)
324305-0112-00-000-0	Medicare Pt A PT Contra-Waters Edge	218,468.00			218,468.00	167,635.00
324400-0112-00-000-0	Medicare Pt A ST-Waters Edge	(176,731.00)			(176,731.00)	(121,961.00)
324405-0112-00-000-0	Medicare Pt A ST Contra-Waters Edge	176,731.00			176,731.00	121,961.00
324500-0112-00-000-0	Medicare Pt A IV Therapy-Waters Edge	(22,414.00)			(22,414.00)	(33,603.00)
324600-0112-00-000-0	Medicare Pt A Lab-Waters Edge	(22,427.00)			(22,427.00)	(45,339.00)
324800-0112-00-000-0	Medicare Pt A OT-Waters Edge	(277,332.00)			(277,332.00)	(191,674.00)
324805-0112-00-000-0	Medicare Pt A OT Contra-Waters Edge	277,332.00			277,332.00	191,674.00
325000-0112-00-000-0	Medicare Pt A X-Waters Edge	(20,252.00)			(20,252.00)	(26,478.00)
328000-0112-00-000-0	Medicare Pt A Sequestration-Waters Edge	44,644.00			44,644.00	18,681.00
329000-0112-00-000-0	Medicare Pt A Settlement-Waters Edge	(16,784.00)			(16,784.00)	(3,921.00)
334300-0112-00-000-0	Medicare Pt B PT-Waters Edge	(122,520.00)			(122,520.00)	(92,589.00)
334305-0112-00-000-0	Medicare Pt B PT Contra-Waters Edge	72,513.00			72,513.00	27,404.00
334400-0112-00-000-0	Medicare Pt B ST-Waters Edge	(73,935.00)			(73,935.00)	(66,387.00)
334405-0112-00-000-0	Medicare Pt B ST Contra-Waters Edge	37,169.00			37,169.00	9,922.00
334800-0112-00-000-0	Medicare Pt B OT-Waters Edge	(166,371.00)			(166,371.00)	(87,927.00)
334805-0112-00-000-0	Medicare Pt B OT Contra-Waters Edge	99,101.00			99,101.00	29,500.00
335700-0112-00-000-0	Medicare Pt B Flu/Pneumonia-Waters Edge	(4,805.00)			(4,805.00)	(3,346.00)
337300-0112-00-000-0	Mgd Medicare Pt B PT-Waters Edge	0.00			0.00	(3,733.00)
337305-0112-00-000-0	Mgd Medicare Pt B PT Contra-Waters Edge	0.00			0.00	953.00
337400-0112-00-000-0	Mgd Medicare Pt B ST-WtrsEdge- - -	0.00			0.00	0.00
337405-0112-00-000-0	Mgd Medicare Pt B ST Contra-WtrsEdge- - -	0.00			0.00	0.00
337800-0112-00-000-0	Mgd Medicare Pt B OT-Waters Edge	0.00			0.00	(1,414.00)
337805-0112-00-000-0	Mgd Medicare Pt B OT Contra-Waters Edge	0.00			0.00	0.00
338000-0112-00-000-0	Medicare Pt B Prior Period-Waters Edge	2,638.00			2,638.00	768.00
341000-0112-00-000-0	Private Room & Board-Waters Edge	(1,867,575.00)			(1,867,575.00)	(990,549.00)
341005-0112-00-000-0	Private Room & Board Contra-Waters Edge	209,860.00			209,860.00	(88,804.00)
343005-0112-00-000-0	Private Contra Other-Waters Edge	9,378.00			9,378.00	0.00
344100-0112-00-000-0	Private Pharmacy-Waters Edge	(2,004.00)			(2,004.00)	(519.00)
344105-0112-00-000-0	Private Pharmacy Contra-Waters Edge	549.00			549.00	332.00
344300-0112-00-000-0	Private PT-Waters Edge	0.00			0.00	0.00
344400-0112-00-000-0	Private ST-Waters Edge	0.00			0.00	0.00

Account	Description	ADJ	JE Ref #	RJE	FINAL	1st PP-FINAL
		9/30/2023			9/30/2023	9/30/2022
344500-0112-00-000-0	Private IV Therapy-Waters Edge	(22.00)			(22.00)	0.00
344600-0112-00-000-0	Private Lab-Waters Edge	(861.00)			(861.00)	0.00
344800-0112-00-000-0	Private OT-Waters Edge	(81.00)			(81.00)	0.00
345000-0112-00-000-0	Private X-Waters Edge	(260.00)			(260.00)	0.00
351000-0112-00-000-0	Comm Ins Room & Board-Waters Edge	(219,572.00)			(219,572.00)	(356,064.00)
351005-0112-00-000-0	Comm Ins Room & Board Contra-Waters Edge	72,388.00			72,388.00	9,237.00
353005-0112-00-000-0	Comm Ins Contra Other-Waters Edge	3,734.00			3,734.00	8,265.00
354100-0112-00-000-0	Comm Ins Pharmacy-Waters Edge	(17,651.00)			(17,651.00)	(42,834.00)
354105-0112-00-000-0	Comm Ins Pharmacy Contra-Waters Edge	44,832.00			44,832.00	60,304.00
354300-0112-00-000-0	Comm Ins PT-Waters Edge	(22,155.00)			(22,155.00)	(25,301.00)
354305-0112-00-000-0	Comm Ins PT Contra-Waters Edge	22,155.00			22,155.00	25,536.00
354400-0112-00-000-0	Comm Ins ST-Waters Edge	(1,119.00)			(1,119.00)	(15,488.00)
354405-0112-00-000-0	Comm Ins ST Contra-Waters Edge	1,119.00			1,119.00	15,488.00
354500-0112-00-000-0	Comm Ins IV Therapy-Waters Edge	(27,181.00)			(27,181.00)	(17,469.00)
354600-0112-00-000-0	Comm Ins Lab-Waters Edge	(1,471.00)			(1,471.00)	(5,536.00)
354800-0112-00-000-0	Comm Ins OT-Waters Edge	(25,762.00)			(25,762.00)	(28,201.00)
354805-0112-00-000-0	Comm Ins OT Contra-Waters Edge	25,762.00			25,762.00	28,201.00
355000-0112-00-000-0	Comm Ins X-Waters Edge	(2,263.00)			(2,263.00)	(2,729.00)
371000-0112-00-000-0	Mgd Medicare Room and Board-Waters Edge	(1,613,691.00)			(1,613,691.00)	(1,346,097.00)
371005-0112-00-000-0	Mgd Medicare Room & Board Contra-Waters Edge	208,855.00			208,855.00	120,998.00
371006-0112-00-000-0	Mgd Medicare PT Contra-Waters Edge	(72,171.00)			(72,171.00)	(14,488.00)
371007-0112-00-000-0	Mgd Medicare OT Contra-Waters Edge	(67,291.00)			(67,291.00)	(13,581.00)
371008-0112-00-000-0	Mgd Medicare ST Contra-Waters Edge	(33,090.00)			(33,090.00)	(9,581.00)
371009-0112-00-000-0	Mgd Medicare NTA Contra-Waters Edge	(109,192.00)			(109,192.00)	(29,454.00)
371010-0112-00-000-0	Mgd Medicare Nsng Comp Contra-Waters Edge	(170,238.00)			(170,238.00)	(37,168.00)
373005-0112-00-000-0	Mgd Medicare Contra Other-Waters Edge	55,228.00			55,228.00	78,786.00
374000-0112-00-000-0	Mgd Medicare Ambulance-Waters Edge	(1,754.00)			(1,754.00)	0.00
374100-0112-00-000-0	Mgd Medicare Pharmacy-Waters Edge	(311,524.00)			(311,524.00)	(286,338.00)
374105-0112-00-000-0	Mgd Medicare Pharmacy Contra-Waters Edge	364,123.00			364,123.00	372,314.00
374200-0112-00-000-0	Mgd Medicare Chargeable Medical Supplies-Waters Ed	0.00			0.00	(485.00)
374205-0112-00-000-0	Mgd Medicare Chargeable Med Supp Contra-Waters Edg	0.00			0.00	485.00
374300-0112-00-000-0	Mgd Medicare PT-Waters Edge	(378,452.00)			(378,452.00)	(212,032.00)
374305-0112-00-000-0	Mgd Medicare PT Contra-Waters Edge	379,235.00			379,235.00	212,329.00
374400-0112-00-000-0	Mgd Medicare ST-Waters Edge	(234,350.00)			(234,350.00)	(119,464.00)
374405-0112-00-000-0	Mgd Medicare ST Contra-Waters Edge	234,350.00			234,350.00	119,464.00
374500-0112-00-000-0	Mgd Medicare IV Therapy-Waters Edge	(52,777.00)			(52,777.00)	(86,037.00)
374600-0112-00-000-0	Mgd Medicare Lab-Waters Edge	(33,515.00)			(33,515.00)	(41,735.00)
374800-0112-00-000-0	Mgd Medicare OT-Waters Edge	(439,003.00)			(439,003.00)	(218,575.00)
374805-0112-00-000-0	Mgd Medicare OT Contra-Waters Edge	439,003.00			439,003.00	218,575.00
374900-0112-00-000-0	Mgd Medicare Specialty Beds-Waters Edge	0.00			0.00	(2,250.00)
375000-0112-00-000-0	Mgd Medicare X-Waters Edge	(19,959.00)			(19,959.00)	(34,801.00)
375700-0112-00-000-0	Mgd Medicare Flu/Pneumonia-Waters Edge	(8,371.00)			(8,371.00)	(3,330.00)
378000-0112-00-000-0	Mgd Medicare Prior Period-Waters Edge	11,429.00			11,429.00	576.00
378100-0112-00-000-0	Medicare Mgd Care Pt B PT-Waters Edge	(197,999.00)			(197,999.00)	(103,743.00)
378105-0112-00-000-0	Medicare Mgd Care Pt B PT Contra-Waters Edge	137,676.00			137,676.00	62,130.00
378120-0112-00-000-0	Medicare Mgd Care Pt B ST-Waters Edge	(175,425.00)			(175,425.00)	(84,177.00)
378125-0112-00-000-0	Medicare Mgd Care Pt B STContra-Waters Edge	137,161.00			137,161.00	68,726.00
378130-0112-00-000-0	Medicare Mgd Care Pt B OT-Waters Edge	(252,544.00)			(252,544.00)	(86,110.00)
378135-0112-00-000-0	Medicare Mgd Care Pt B OT Contra-Waters Edge	189,328.00			189,328.00	69,933.00
381000-0112-00-000-0	Mgd Medicaid Room & Board	0.00			0.00	0.00
381005-0112-00-000-0	Mgd Medicaid Room & Board Contra	0.00			0.00	0.00
389010-0112-00-000-0	Patient Revenue Capitation -Waters Edge	(342,985.00)			(342,985.00)	(218,920.00)
391100-0112-00-000-0	Interest Income-Waters Edge	(17,047.00)			(17,047.00)	(357.00)
391500-0112-00-000-0	Misc. Other Income-Waters Edge	(26,708.00)			(26,708.00)	(93,443.00)
391530-0112-00-000-0	Misc Income Rebates-Waters Edge	(561.00)			(561.00)	0.00
391550-0112-00-000-0	Prior Period Other-WtrsEdge	0.00			0.00	0.00
391700-0112-00-000-0	Employee Retention Tax Credit Revenue-Waters Edge	5,471.00			5,471.00	0.00
391900-0112-00-000-0	Long- Term CT PET Tax Income-WtrsEdge - -	53,869.00			53,869.00	(3,029.00)
400000-0112-01-073-0	Salary-WtrsEdge-Operator-Owner-	39,912.00			39,912.00	39,912.00
400000-0112-03-007-0	Salary-WtrsEdge-Administration-Administrative As-	124,202.00			124,202.00	147,789.00
400000-0112-03-009-0	Salary-WtrsEdge-Administration-Administrator-	168,491.00			168,491.00	175,081.00
400000-0112-03-133-0	Salary-WtrsEdge-Administration-Central Sply	5,159.00			5,159.00	950.00
400000-0112-04-007-0	Salary-WtrsEdge-Fiscal Operations-Administrative-	80,850.00			80,850.00	93,976.00
400000-0112-05-065-0	Salary-WtrsEdge-Medical Records-Medical Records-	0.00			0.00	0.00
400000-0112-06-038-0	Salary-WtrsEdge-Social service-Dir-	128,617.00			128,617.00	127,394.00
400000-0112-06-096-0	Salary-WtrsEdge-Social service-Social Worker-	26,707.00			26,707.00	9,726.00
400000-0112-07-038-0	Salary-WtrsEdge-Rec Therapy-Dir-	98,929.00			98,929.00	180,967.00
400000-0112-07-086-0	Salary-WtrsEdge-Rec Therapy-Rec Therapist-	101,989.00			101,989.00	75,447.00
400000-0112-08-058-0	Salary-WtrsEdge-Maintenance-Maintenance Worker-	160,377.00			160,377.00	140,608.00
400000-0112-08-101-0	Salary-WtrsEdge-Maintenance-Supervisor-	84,933.00			84,933.00	55,567.00
400000-0112-09-048-0	Salary-WtrsEdge-Housekeeping-Housekeeper-	455,625.00			455,625.00	442,550.00
400000-0112-09-101-0	Salary-WtrsEdge-Housekeeping-Supervisor-	66,067.00			66,067.00	59,928.00
400000-0112-10-051-0	Salary-WtrsEdge-Laundry-Laundry Aide-	47,366.00			47,366.00	45,824.00
400000-0112-11-011-0	Salary-WtrsEdge-Admissions-Admissions Coordinato-	0.00			0.00	0.00
400000-0112-11-038-0	Salary-WtrsEdge-Admissions-Dir-	82,289.00			82,289.00	80,588.00

Account	Description	ADJ 9/30/2023	JE Ref #	RJE	FINAL 9/30/2023	1st PP-FINAL 9/30/2022
400000-0112-13-013-0	Salary-WtrsEdge-Dietary-Aide-	384,927.00			384,927.00	292,557.00
400000-0112-13-031-0	Salary-WtrsEdge-Dietary-Cook-	225,651.00			225,651.00	182,390.00
400000-0112-13-035-0	Salary-WtrsEdge-Dietary-Dietician-	51,132.00			51,132.00	48,036.00
400000-0112-13-101-0	Salary-WtrsEdge-Dietary-Supervisor-	78,527.00			78,527.00	77,979.00
400000-0112-14-012-0	Salary-WtrsEdge-Nursing Admin-ADNS-	215,184.00			215,184.00	170,051.00
400000-0112-14-028-0	Salary-WtrsEdge-Nursing Admin-Clerical-	101,884.00			101,884.00	52,180.00
400000-0112-14-044-0	Salary-WtrsEdge-Nursing Admin-DNS-	163,793.00			163,793.00	151,083.00
400000-0112-14-052-0	Salary-WtrsEdge-Nursing Admin-LPN-	87,448.00			87,448.00	0.00
400000-0112-15-021-0	Salary-WtrsEdge-Nursing-CNA-	2,499,540.00			2,499,540.00	2,184,293.00
400000-0112-15-052-0	Salary-WtrsEdge-Nursing-LPN-	1,570,458.00			1,570,458.00	1,659,416.00
400000-0112-15-092-0	Salary-WtrsEdge-Nursing-RN-	842,150.00		(361,522.00)	480,628.00	539,359.00
			RJE - 1	(361,522.00)		
400000-0112-18-029-0	Salary-WtrsEdge-Marketing-Community Relations-	110,774.00			110,774.00	106,207.00
400000-0112-21-040-0	Salary-WtrsEdge-Human Resources-Dir of Human Res-	80,590.00			80,590.00	56,820.00
400000-0112-21-049-0	Salary-WtrsEdge-Human Resources-HR Asst-	0.00			0.00	0.00
400000-0112-24-157-0	Salary-WtrsEdge-Respiratory- -	2,810.00			2,810.00	6,076.00
400050-0112-03-007-0	Salary - PTO-WtrsEdge-Administration-Administrat-	894.00			894.00	614.00
400050-0112-03-009-0	Salary - PTO-WtrsEdge-Administration-Administrat-	0.00			0.00	(2,743.00)
400050-0112-04-007-0	Salary - PTO-WtrsEdge-Fiscal Operation-Administr-	(5,760.00)			(5,760.00)	(663.00)
400050-0112-06-038-0	Salary - PTO-WtrsEdge-Social service-Dir-	1,356.00			1,356.00	3,241.00
400050-0112-06-096-0	Salary - PTO-WtrsEdge-Social service-Social Work-	(286.00)			(286.00)	930.00
400050-0112-07-038-0	Salary - PTO-WtrsEdge-Rec Therapy-Dir-	(2,353.00)			(2,353.00)	(13,138.00)
400050-0112-07-086-0	Salary - PTO-WtrsEdge-Rec Therapy-Rec Therapist-	3,868.00			3,868.00	(2,562.00)
400050-0112-08-058-0	Salary - PTO-WtrsEdge-Maintenance-Maintenance Wo-	(756.00)			(756.00)	2,332.00
400050-0112-08-101-0	Salary - PTO-WtrsEdge-Maintenance-Supervisor-	5,465.00			5,465.00	(6,891.00)
400050-0112-09-048-0	Salary - PTO-WtrsEdge-Housekeeping-Housekeeper-	2,993.00			2,993.00	4,460.00
400050-0112-09-101-0	Salary - PTO-WtrsEdge-Housekeeping-Supervisor-	869.00			869.00	(416.00)
400050-0112-10-051-0	Salary - PTO-WtrsEdge-Laundry-Laundry Aide-	(1,334.00)			(1,334.00)	630.00
400050-0112-11-038-0	Salary - PTO-WtrsEdge-Admissions-Dir-	864.00			864.00	(179.00)
400050-0112-13-013-0	Salary - PTO-WtrsEdge-Dietary-Aide-	5,922.00			5,922.00	4,556.00
400050-0112-13-031-0	Salary - PTO-WtrsEdge-Dietary-Cook-	806.00			806.00	3,703.00
400050-0112-13-035-0	Salary - PTO-WtrsEdge-Dietary-Dietician-	1,390.00			1,390.00	(522.00)
400050-0112-13-101-0	Salary - PTO-WtrsEdge-Dietary-Supervisor-	3,617.00			3,617.00	(8,064.00)
400050-0112-14-012-0	Salary - PTO-WtrsEdge-Nursing Admin-ADNS-	5,446.00			5,446.00	2,051.00
400050-0112-14-028-0	Salary - PTO-WtrsEdge-Nursing Admin-Clerical-	1,046.00			1,046.00	(1,401.00)
400050-0112-14-044-0	Salary - PTO-WtrsEdge-Nursing Admin-DNS-	(7,027.00)			(7,027.00)	3,932.00
400050-0112-14-101-0	Salary - PTO-WtrsEdge-Nursing Admin-Supervisor-	0.00			0.00	0.00
400050-0112-15-021-0	Salary - PTO-WtrsEdge-Nursing-CNA-	22,305.00			22,305.00	(3,080.00)
400050-0112-15-052-0	Salary - PTO-WtrsEdge-Nursing-LPN-	8,551.00			8,551.00	(13,194.00)
400050-0112-15-092-0	Salary - PTO-WtrsEdge-Nursing-RN-	(7,200.00)			(7,200.00)	5,052.00
400050-0112-18-029-0	Salary - PTO-WtrsEdge-Marketing-Community Relati-	1,313.00			1,313.00	2,392.00
400050-0112-21-040-0	Salary - PTO-WtrsEdge-Human Resources-Dir of Hum-	(255.00)			(255.00)	1,481.00
400050-0112-21-049-0	Salary - PTO-WtrsEdge-Human Resources-HR Asst-	0.00			0.00	0.00
400050-0112-24-037-0	Salary - PTO-WtrsEdge-Respiratory-Dir Respirator-	0.00			0.00	(99.00)
401000-0112-29-000-0	FICA-WtrsEdge-Emp Benefits- -	606,552.00			606,552.00	566,231.00
401100-0112-29-000-0	FUI-WtrsEdge-Emp Benefits- -	13,192.00			13,192.00	9,588.00
401200-0112-29-000-0	SUI-WtrsEdge-Emp Benefits- -	49,622.00			49,622.00	79,777.00
401300-0112-29-000-0	Health Ins-WtrsEdge-Emp Benefits- -	1,235,016.00			1,235,016.00	680,360.00
401400-0112-29-000-0	Workers Compensation-WtrsEdge-Emp Benefits- -	270,828.00			270,828.00	256,110.00
401450-0112-29-000-0	Workers Comp Retro Exp-WtrsEdge-Emp Benefits- -	0.00			0.00	23,790.00
401700-0112-29-000-0	Pension-WtrsEdge-Emp Benefits- -	424,016.00			424,016.00	173,726.00
402000-0112-03-000-0	Holiday Expense-Waters Edge-Administration	0.00			0.00	1,288.00
410000-0112-02-000-0	Supplies-WtrsEdge-Admin Staff- -	0.00			0.00	0.00
410000-0112-03-000-0	Supplies-Waters Edge-Administration	865.00			865.00	3,058.00
410000-0112-04-000-0	Supplies-Waters Edge-Fiscal Operations	29,225.00			29,225.00	22,974.00
410000-0112-07-000-0	Supplies-Waters Edge-Rec Therapy	6,879.00			6,879.00	5,251.00
410000-0112-08-000-0	Supplies-Waters Edge-Maintenance	71,081.00			71,081.00	40,790.00
410000-0112-09-000-0	Supplies-Waters Edge-Housekeeping	43,103.00			43,103.00	53,872.00
410000-0112-10-000-0	Supplies-Waters Edge-Laundry	0.00			0.00	0.00
410000-0112-12-000-0	Supplies-Waters Edge-Security	0.00			0.00	319.00
410000-0112-13-000-0	Supplies-Waters Edge-Dietary	53,613.00			53,613.00	5,666.00
410000-0112-15-000-0	Supplies-Waters Edge-Nursing	148,136.00			148,136.00	127,404.00
410000-0112-18-000-0	Supplies-Waters Edge-Marketing	16,164.00			16,164.00	5,988.00
410000-0112-23-000-0	Supplies-Waters Edge-Rehab Tpy and Ancnly	0.00			0.00	207.00
410019-0112-07-000-0	Supplies COVID19 - WtrsEdge	0.00			0.00	0.00
410019-0112-08-000-0	Supplies COVID19 - WtrsEdge	0.00			0.00	0.00
410019-0112-09-000-0	Supplies COVID-Waters Edge-Housekeeping	1,675.00			1,675.00	1,936.00
410019-0112-10-000-0	Supplies COVID19 - WtrsEdge	0.00			0.00	0.00
410019-0112-13-000-0	Supplies COVID19 - WtrsEdge	0.00			0.00	0.00
410019-0112-15-000-0	Supplies COVID-Waters Edge-Nursing	23,309.00			23,309.00	44,998.00
411010-0112-22-000-0	Flu Vaccine-WtrsEdge-Medical Services- -	14,006.00			14,006.00	5,740.00
411100-0112-23-000-0	Drugs Medicaid-Waters Edge-Rehab Tpy and Ancnly	0.00			0.00	0.00
411200-0112-23-000-0	Drugs Medicare Pt A-Waters Edge-Rehab Tpy and Anc	391,826.00			391,826.00	424,375.00
411700-0112-22-000-0	House Drugs (OTC)-WtrsEdge-Medical Services- -	21,064.00			21,064.00	30,938.00
412000-0112-13-000-0	Food-Waters Edge-Dietary	473,481.00			473,481.00	397,987.00

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		9/30/2023			9/30/2023	9/30/2022
412000-0112-38-000-0	Food-WtrsEdge-Cafe	0.00			0.00	0.00
412019-0112-13-000-0	Food COVID-Waters Edge-Dietary	10.00			10.00	721.00
412100-0112-13-000-0	Food Supplements-Waters Edge-Dietary	34,299.00			34,299.00	30,898.00
413001-0112-23-000-0	Oxygen Non Billable-Waters Edge-Rehab Tpy and Ancil	10,852.00			10,852.00	10,480.00
413500-0112-23-000-0	IV Thy Supplies-Waters Edge-Rehab Tpy and Ancilry	12,258.00			12,258.00	14,497.00
414000-0112-10-000-0	Diapers-Waters Edge-Laundry	60,854.00			60,854.00	45,619.00
414100-0112-10-000-0	Linen-Waters Edge-Laundry	2,180.00			2,180.00	2,580.00
420000-0112-03-000-0	Minor Equip-Waters Edge-Administration	0.00			0.00	585.00
420000-0112-15-000-0	Minor Equip-Waters Edge-Nursing	3,497.00			3,497.00	1,659.00
431000-0112-03-000-0	Consulting Fees-Waters Edge-Administration	12,000.00			12,000.00	4,854.00
431000-0112-04-000-0	Consulting Fees-Waters Edge-Fiscal Operations	5,171.00		(5,171.00)	0.00	0.00
			RJE - 3	(5,171.00)		
431000-0112-06-000-0	Consulting Fees-Waters Edge-Social service	4,801.00			4,801.00	0.00
431000-0112-11-000-0	Consulting Fees-Waters Edge-Admissions	0.00			0.00	0.00
431000-0112-13-000-0	Consulting Fees-WtrsEdge-Dietary -	0.00			0.00	0.00
431000-0112-15-000-0	Consulting Fees-Waters Edge-Nursing	25,533.00			25,533.00	42,906.00
431000-0112-22-000-0	Consulting Fees-Waters Edge-Medical Services	0.00			0.00	13,000.00
431000-0112-23-000-0	Consulting Fees-Waters Edge-Rehab Tpy and Ancilry	0.00			0.00	0.00
431010-0112-23-000-0	Pharmacy fees-WtrsEdge-Rehab Tpy and Ancilry -	16,300.00			16,300.00	17,079.00
432000-0112-03-000-0	Accounting Fees-Waters Edge-Administration	22,860.00			22,860.00	28,860.00
433000-0112-03-000-0	Legal Fees-Waters Edge-Administration	24,639.00			24,639.00	0.00
433100-0112-03-000-0	Legal Fees - Labor-Waters Edge-Administration	4,047.00			4,047.00	8,102.00
433200-0112-03-000-0	Legal Fees - Collections-Waters Edge-Admin	53,374.00			53,374.00	29,392.00
433300-0112-03-000-0	Legal Fees - Non-reimbursable-Waters Edge-Admin	393.00			393.00	5,300.00
434000-0112-03-000-0	Shared Services-Waters Edge-Administration	843,690.00			848,861.00	753,105.00
			RJE - 3	5,171.00		
435200-0112-03-000-0	IT ServicesAdministration-Waters Edge-Administrati	108,505.00			108,505.00	97,368.00
435210-0112-03-000-0	IT Rental-Waters Edge-Administration	56,407.00		(50,460.00)	5,947.00	5,947.00
			RJE - 2	(50,460.00)		
436000-0112-22-000-0	Medical Director Fees-Waters Edge-Medical Services	90,000.00			90,000.00	90,000.00
436010-0112-22-000-0	Medical Staff Meetings-WtrsEdge-Medical Servic- -	0.00			0.00	0.00
436200-0112-22-000-0	Dental Fees-Waters Edge-Medical Services	10,723.00			10,723.00	10,681.00
436300-0112-22-000-0	Physician Fees-WtrsEdge-Medical Services- -	37,850.00			37,850.00	20,418.00
437000-0112-23-000-0	PT Fees-WtrsEdge-Rehab Tpy and Ancilry - -	306,477.00			306,477.00	300,327.00
437100-0112-23-000-0	OT Fees-WtrsEdge-Rehab Tpy and Ancilry - -	386,222.00			386,222.00	312,499.00
437200-0112-23-000-0	Speech Fees-WtrsEdge-Rehab Tpy and Ancilry - -	177,036.00			177,036.00	179,135.00
438010-0112-27-000-0	Radiology Fees-Waters Edge-Laboratory	0.00			0.00	0.00
438020-0112-27-000-0	X-Waters Edge-Laboratory	20,666.00			20,666.00	22,301.00
438030-0112-27-000-0	Lab Fees-Waters Edge-Laboratory	33,199.00			33,199.00	55,517.00
440000-0112-03-000-0	Purch Services-Waters Edge-Administration	0.00			0.00	536.00
440000-0112-04-000-0	Purch Services-Waters Edge-Fiscal Operations	30,906.00			30,906.00	32,050.00
440000-0112-07-000-0	Purch Services-Waters Edge-Rec Therapy	11,380.00			11,380.00	14,175.00
440000-0112-08-000-0	Purch Services-Waters Edge-Maintenance	242,705.00			242,705.00	105,805.00
440000-0112-12-000-0	Purch Services-Waters Edge-Security	0.00			0.00	4,103.00
440000-0112-13-000-0	Purch Services-Waters Edge-Dietary	2,319.00			2,319.00	25,120.00
440000-0112-15-000-0	Purch Services-Waters Edge-Nursing	2,004.00			2,004.00	2,715.00
440000-0112-18-000-0	Purch Services-Waters Edge-Marketing	0.00			0.00	55.00
440001-0112-08-000-0	Ground Services-Waters Edge-Maintenance	20,376.00			20,376.00	26,999.00
440010-0112-15-000-0	Purch Services Ambulance-Waters Edge-Nursing	745.00			745.00	31,425.00
440050-0112-07-000-0	Cable Expense-Waters Edge-Rec Therapy	21,445.00			21,445.00	17,269.00
441000-0112-08-000-0	Septic Services-WtrsEdge-Maintenance- -	0.00			0.00	8,827.00
442000-0112-08-000-0	Pest Control-WtrsEdge-Maintenance- -	3,042.00			3,042.00	3,414.00
443000-0112-08-000-0	Carting-Waters Edge-Maintenance	40,043.00			40,043.00	36,616.00
452000-0112-04-000-0	Equip Rental-Waters Edge-Fiscal Operations	15,521.00		(10,131.00)	5,390.00	0.00
			RJE - 2	(10,131.00)		
452000-0112-07-000-0	Equip Rental-WtrsEdge-Rec Therapy- -	0.00			0.00	0.00
452000-0112-08-000-0	Equip Rental-Waters Edge-Maintenance	0.00			0.00	0.00
452000-0112-13-000-0	Equip Rental-Waters Edge-Dietary	0.00			0.00	0.00
452000-0112-15-000-0	Equip Rental-Waters Edge-Nursing	54,927.00			54,927.00	56,016.00
452000-0112-23-000-0	Equip Rental-Waters Edge-Rehab Tpy and Ancilry	10,830.00			10,830.00	11,022.00
452000-0112-24-000-0	Equip Rental-Waters Edge-Respiratory	36,141.00			36,141.00	36,485.00
461000-0112-03-000-0	Telephone-Waters Edge-Administration	32,247.00			32,247.00	34,846.00
461100-0112-03-000-0	Telephone - Cell-Waters Edge-Administration	2,635.00			2,635.00	2,550.00
462000-0112-25-000-0	Electric-Waters Edge-Property	159,923.00			159,923.00	176,063.00
463000-0112-25-000-0	Gas-Waters Edge-Property	70,365.00			70,365.00	64,330.00
464000-0112-25-000-0	Sewer-Waters Edge-Property	8,218.00			8,218.00	1,739.00
465000-0112-25-000-0	Oil-Waters Edge-Property	0.00			0.00	254.00
466000-0112-25-000-0	Water-Waters Edge-Property	1,419.00			1,419.00	1,488.00
471000-0112-25-000-0	Rent-Waters Edge-Property	720,000.00			720,000.00	720,000.00
472000-0112-25-000-0	Personal Property Taxes-Waters Edge-Property	20,779.00			20,779.00	23,250.00
472500-0112-25-000-0	Property Insurance-Waters Edge-Property	19,464.00			19,464.00	17,886.00
473000-0112-25-000-0	Real Estate Taxes-Waters Edge-Property	125,198.00			125,198.00	131,962.00
476000-0112-25-000-0	Interest on Notes Payable-Waters Edge-Property	0.00			0.00	134.00
476002-0112-25-000-0	Interest Expense NP 2-Waters Edge-Property	359.00			359.00	2,515.00
484000-0112-25-000-0	Depe Exp LHI-Waters Edge	78,486.00		10,296.00	88,782.00	76,403.00

Account	Description	ADJ 9/30/2023	JE Ref #	RJE	FINAL 9/30/2023	1st PP-FINAL 9/30/2022
486000-0112-25-000-0	Depr Exp MME-Waters Edge	74,738.00	RJE - 5	10,296.00	64,442.00	69,730.00
491000-0112-03-000-0	Dues-Waters Edge-Administration	13,950.00	RJE - 5	(10,296.00)	11,574.00	10,174.00
491001-0112-03-000-0	Subscriptions-Waters Edge-Administration	3,431.00	RJE - 4	(2,376.00)	3,431.00	6,357.00
500000-0112-03-000-0	Licenses and Permits-Waters Edge-Administration	2,300.00		2,341.00	4,641.00	4,041.00
501100-0112-03-000-0	Advertising Promotional-Waters Edge-Administration	20,973.00	RJE - 4	2,341.00	20,973.00	11,023.00
501100-0112-18-000-0	Advertising Promotional-WtrsEdge-Marketing -	12,444.00			12,444.00	16,275.00
503000-0112-03-000-0	Penalties-Waters Edge-Administration	0.00			0.00	16,373.00
503100-0112-03-000-0	Interest-Waters Edge-Administration	1,451.00			1,451.00	5,101.00
503130-0112-03-000-0	Interest on Computer Loan-WtrsEdge-Administrat	2,681.00			2,681.00	3,892.00
503200-0112-03-000-0	Bank Charges-Waters Edge-Administration	27,052.00			27,052.00	26,462.00
504000-0112-03-000-0	Postage-Waters Edge-Administration	10,830.00			10,830.00	4,384.00
505000-0112-03-000-0	Background Check-Waters Edge-Administration	532.00			532.00	6,468.00
507000-0112-03-000-0	Revenue Assessment-Waters Edge-Administration	904,449.00			904,449.00	876,093.00
508000-0112-03-000-0	Bad Debt Expense-Waters Edge-Administration	507,715.00			507,715.00	168,625.00
508010-0112-03-000-0	Bad Debt Mdcr-Waters Edge-Administration	25,820.00			25,820.00	6,032.00
508100-0112-03-000-0	Bad Debt Mdcr-Waters Edge-Administration	52,083.00			52,083.00	0.00
509000-0112-03-000-0	Seminars-Waters Edge-Administration	26,592.00			26,592.00	27,159.00
510000-0112-03-000-0	Liability Ins-Waters Edge-Administration	109,012.00			109,012.00	107,278.00
512000-0112-03-000-0	Umbrella Ins-Waters Edge-Administration	0.00			0.00	0.00
513000-0112-03-000-0	Crime Ins-Waters Edge-Administration	1,064.00			1,064.00	1,064.00
520000-0112-03-000-0	Auto Expense-Waters Edge-Administration	0.00			0.00	41.00
521000-0112-03-000-0	Travel Expense-Waters Edge-Administration	6,189.00			6,189.00	3,741.00
522000-0112-03-000-0	Hotel Expense-Waters Edge-Administration	766.00			766.00	1,157.00
523000-0112-03-000-0	Emp Benefits-Waters Edge-Administration	22,378.00			22,378.00	37,597.00
523019-0112-03-000-0	Employee Benefits Other COVID-Waters Edge-Administ	0.00			0.00	0.00
530000-0112-15-000-0	Pool RNs-Waters Edge-Nursing	130,574.00			130,574.00	143,229.00
531000-0112-15-000-0	Pool LPNs-Waters Edge-Nursing	261,355.00			261,355.00	221,350.00
532000-0112-15-000-0	Pool CNA-Waters Edge-Nursing	492,846.00			492,846.00	678,909.00
533000-0112-10-000-0	Outside Services-WtrsEdge-Laundry -	204,114.00			204,114.00	181,203.00
540000-0112-03-000-0	Donations-Waters Edge-Administration	200.00			200.00	0.00
541000-0112-00-000-0	Misc. Expensefield Realty-Waters Edge	0.00			0.00	0.00
541000-0112-03-000-0	Misc. Expense-WtrsEdge-Administration -	5,646.00			5,646.00	3,728.00
541001-0112-03-000-0	Political Contributions -WtrsEdge-Administration-	0.00			0.00	0.00
541050-0112-03-000-0	Prior Period Expense-Waters Edge-Administration	(8,655.00)			(8,655.00)	23,729.00
542000-0112-03-000-0	Corporate Tax - State-WtrsEdge-Administration -	3,100.00			3,100.00	37,777.00
542900-0112-03-000-0	CT PET Tax Expense-Waters Edge-Administration	6,655.00			6,655.00	0.00
Marcum 101	MDS Coordinator	0.00		176,435.00	176,435.00	118,342.00
Marcum 102	Staff Development	0.00	RJE - 1	176,435.00	24,268.00	0.00
Marcum 103	Infection Control	0.00	RJE - 1	24,268.00	160,819.00	176,216.00
Marcum 104	Leased Equipment	0.00	RJE - 1	160,819.00	60,591.00	61,957.00
Marcum 105	Chamber Dues	0.00	RJE - 2	60,591.00	35.00	716.00
			RJE - 4	35.00		
<b>Total</b>		<b>0.00</b>		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Net (Income) Loss</b>		<b>21,445.00</b>		<b>0.00</b>	<b>21,445.00</b>	<b>17,269.00</b>

Client: **National Health Care Associates, Inc. (CT)**  
 Engagement: **Medicaid - Water's Edge Health & Rehab**  
 Period Ending: **9/30/2023**  
 Trial Balance: **A.01 - TB-CCNH**  
 Workpaper: **A.03 - Grouping Report**

Account	Description	ADJ	JE Ref #	RJE	FINAL	1st PP-FINAL
		9/30/2023			9/30/2023	9/30/2022
<b>Group : [10-A]</b>	<b>Salaries and Wages</b>					
<b>Subgroup : [1]</b>	<b>Operators/Owners</b>					
400000-0112-01-073-0	Salary-WtrsEdge-Operator-Owner-	39,912.00		0.00	39,912.00	39,912.00
<b>Subtotal [1] Operators/Owners</b>		<b>39,912.00</b>		<b>0.00</b>	<b>39,912.00</b>	<b>39,912.00</b>
<b>Subgroup : [2]</b>	<b>Administrators</b>					
400000-0112-03-009-0	Salary-WtrsEdge-Administration-Administrator-	168,491.00		0.00	168,491.00	175,081.00
400050-0112-03-009-0	Salary - PTO-WtrsEdge-Administration-Adminstrator-	0.00		0.00	0.00	(2,743.00)
<b>Subtotal [2] Administrators</b>		<b>168,491.00</b>		<b>0.00</b>	<b>168,491.00</b>	<b>172,338.00</b>
<b>Subgroup : [4]</b>	<b>Other Administrative Salaries</b>					
400000-0112-03-007-0	Salary-WtrsEdge-Administration-Administrative As-	124,202.00		0.00	124,202.00	147,789.00
400000-0112-03-133-0	Salary-WtrsEdge-Administration-Central Sply	5,159.00		0.00	5,159.00	950.00
400000-0112-04-007-0	Salary-WtrsEdge-Fiscal Operations-Administrative-	80,850.00		0.00	80,850.00	93,976.00
400000-0112-21-040-0	Salary-WtrsEdge-Human Resources-Dir of Human Res-	80,590.00		0.00	80,590.00	56,820.00
400050-0112-03-007-0	Salary - PTO-WtrsEdge-Administration-Administrat-	894.00		0.00	894.00	614.00
400050-0112-04-007-0	Salary - PTO-WtrsEdge-Fiscal Operation-Administrat-	(5,760.00)		0.00	(5,760.00)	(663.00)
400050-0112-21-040-0	Salary - PTO-WtrsEdge-Human Resources-Dir of Hum-	(255.00)		0.00	(255.00)	1,481.00
<b>Subtotal [4] Other Administrative Salaries</b>		<b>285,680.00</b>		<b>0.00</b>	<b>285,680.00</b>	<b>300,967.00</b>
<b>Subgroup : [5A]</b>	<b>Head Dietitian</b>					
400000-0112-13-035-0	Salary-WtrsEdge-Dietary-Dietician-	51,132.00		0.00	51,132.00	48,036.00
400050-0112-13-035-0	Salary - PTO-WtrsEdge-Dietary-Dietician-	1,390.00		0.00	1,390.00	(522.00)
<b>Subtotal [5A] Head Dietitian</b>		<b>52,522.00</b>		<b>0.00</b>	<b>52,522.00</b>	<b>47,514.00</b>
<b>Subgroup : [5B]</b>	<b>Food Service Supervisor</b>					
400000-0112-13-101-0	Salary-WtrsEdge-Dietary-Supervisor-	78,527.00		0.00	78,527.00	77,979.00
400050-0112-13-101-0	Salary - PTO-WtrsEdge-Dietary-Supervisor-	3,617.00		0.00	3,617.00	(8,064.00)
<b>Subtotal [5B] Food Service Supervisor</b>		<b>82,144.00</b>		<b>0.00</b>	<b>82,144.00</b>	<b>69,915.00</b>
<b>Subgroup : [5C]</b>	<b>Dietary Workers</b>					
400000-0112-13-013-0	Salary-WtrsEdge-Dietary-Aide-	384,927.00		0.00	384,927.00	292,557.00
400000-0112-13-031-0	Salary-WtrsEdge-Dietary-Cook-	225,651.00		0.00	225,651.00	182,390.00
400050-0112-13-013-0	Salary - PTO-WtrsEdge-Dietary-Aide-	5,922.00		0.00	5,922.00	4,556.00
400050-0112-13-031-0	Salary - PTO-WtrsEdge-Dietary-Cook-	806.00		0.00	806.00	3,703.00
<b>Subtotal [5C] Dietary Workers</b>		<b>617,306.00</b>		<b>0.00</b>	<b>617,306.00</b>	<b>483,206.00</b>
<b>Subgroup : [6A]</b>	<b>Head Housekeeper</b>					
400000-0112-09-101-0	Salary-WtrsEdge-Housekeeping-Supervisor-	66,067.00		0.00	66,067.00	59,928.00
400050-0112-09-101-0	Salary - PTO-WtrsEdge-Housekeeping-Supervisor-	869.00		0.00	869.00	(416.00)
<b>Subtotal [6A] Head Housekeeper</b>		<b>66,936.00</b>		<b>0.00</b>	<b>66,936.00</b>	<b>59,512.00</b>
<b>Subgroup : [6B]</b>	<b>Other Housekeeping Workers</b>					
400000-0112-09-048-0	Salary-WtrsEdge-Housekeeping-Housekeeper-	455,625.00		0.00	455,625.00	442,550.00
400050-0112-09-048-0	Salary - PTO-WtrsEdge-Housekeeping-Housekeeper-	2,993.00		0.00	2,993.00	4,460.00
<b>Subtotal [6B] Other Housekeeping Workers</b>		<b>458,618.00</b>		<b>0.00</b>	<b>458,618.00</b>	<b>447,010.00</b>
<b>Subgroup : [7A]</b>	<b>Engineer or Chief of Maintenance</b>					
400000-0112-08-101-0	Salary-WtrsEdge-Maintenance-Supervisor-	84,933.00		0.00	84,933.00	55,567.00
400050-0112-08-101-0	Salary - PTO-WtrsEdge-Maintenance-Supervisor-	5,465.00		0.00	5,465.00	(6,891.00)
<b>Subtotal [7A] Engineer or Chief of Maintenance</b>		<b>90,398.00</b>		<b>0.00</b>	<b>90,398.00</b>	<b>48,676.00</b>
<b>Subgroup : [7B]</b>	<b>Other Maintenance Workers</b>					
400000-0112-08-058-0	Salary-WtrsEdge-Maintenance-Maintenance Worker-	160,377.00		0.00	160,377.00	140,608.00
400050-0112-08-058-0	Salary - PTO-WtrsEdge-Maintenance-Maintenance Wo-	(756.00)		0.00	(756.00)	2,332.00
<b>Subtotal [7B] Other Maintenance Workers</b>		<b>159,621.00</b>		<b>0.00</b>	<b>159,621.00</b>	<b>142,940.00</b>
<b>Subgroup : [8B]</b>	<b>Other Laundry Workers</b>					
400000-0112-10-051-0	Salary-WtrsEdge-Laundry-Laundry Aide-	47,366.00		0.00	47,366.00	45,824.00
400050-0112-10-051-0	Salary - PTO-WtrsEdge-Laundry-Laundry Aide-	(1,334.00)		0.00	(1,334.00)	630.00
<b>Subtotal [8B] Other Laundry Workers</b>		<b>46,032.00</b>		<b>0.00</b>	<b>46,032.00</b>	<b>46,454.00</b>
<b>Subgroup : [12A]</b>	<b>Director of Nurses/Assistant Director</b>					
400000-0112-14-012-0	Salary-WtrsEdge-Nursing Admin-ADNS-	215,184.00		0.00	215,184.00	170,051.00
400000-0112-14-044-0	Salary-WtrsEdge-Nursing Admin-DNS-	163,793.00		0.00	163,793.00	151,083.00
400050-0112-14-012-0	Salary - PTO-WtrsEdge-Nursing Admin-ADNS-	5,446.00		0.00	5,446.00	2,051.00
400050-0112-14-044-0	Salary - PTO-WtrsEdge-Nursing Admin-DNS-	(7,027.00)		0.00	(7,027.00)	3,932.00
<b>Subtotal [12A] Director of Nurses/Assistant Director</b>		<b>377,396.00</b>		<b>0.00</b>	<b>377,396.00</b>	<b>327,117.00</b>
<b>Subgroup : [12B1]</b>	<b>RNs - Direct Care</b>					
400000-0112-15-092-0	Salary-WtrsEdge-Nursing-RN-	842,150.00		(361,522.00)	480,628.00	539,359.00
400050-0112-15-092-0	Salary - PTO-WtrsEdge-Nursing-RN-	(7,200.00)		0.00	(7,200.00)	5,052.00
<b>Subtotal [12B1] RNs - Direct Care</b>		<b>834,950.00</b>		<b>(361,522.00)</b>	<b>473,428.00</b>	<b>544,411.00</b>
<b>Subgroup : [12B2]</b>	<b>RNs - Administrative</b>					
400000-0112-14-028-0	Salary-WtrsEdge-Nursing Admin-Clerical-	101,884.00		0.00	101,884.00	52,180.00
400050-0112-14-028-0	Salary - PTO-WtrsEdge-Nursing Admin-Clerical-	1,048.00		0.00	1,048.00	(1,401.00)
Marcum 101	MDS Coordinator	0.00		176,435.00	176,435.00	118,342.00
Marcum 102	Staff Development	0.00		176,435.00	24,268.00	0.00
Marcum 103	Infection Control	0.00		160,819.00	160,819.00	176,216.00
<b>Subtotal [12B2] RNs - Administrative</b>		<b>102,930.00</b>		<b>361,522.00</b>	<b>464,452.00</b>	<b>345,337.00</b>
<b>Subgroup : [12C1]</b>	<b>LPNs - Direct Care</b>					
400000-0112-14-052-0	Salary-WtrsEdge-Nursing Admin-LPN-	87,448.00		0.00	87,448.00	0.00
400000-0112-15-052-0	Salary-WtrsEdge-Nursing-LPN-	1,570,458.00		0.00	1,570,458.00	1,659,416.00
400050-0112-15-052-0	Salary - PTO-WtrsEdge-Nursing-LPN-	8,551.00		0.00	8,551.00	(13,194.00)
<b>Subtotal [12C1] LPNs - Direct Care</b>		<b>1,666,457.00</b>		<b>0.00</b>	<b>1,666,457.00</b>	<b>1,646,222.00</b>
<b>Subgroup : [12D]</b>	<b>Aides and Attendants</b>					
400000-0112-15-021-0	Salary-WtrsEdge-Nursing-CNA-	2,499,540.00		0.00	2,499,540.00	2,184,293.00
400050-0112-15-021-0	Salary - PTO-WtrsEdge-Nursing-CNA-	22,305.00		0.00	22,305.00	(3,080.00)
<b>Subtotal [12D] Aides and Attendants</b>		<b>2,521,845.00</b>		<b>0.00</b>	<b>2,521,845.00</b>	<b>2,181,213.00</b>
<b>Subgroup : [12H]</b>	<b>Recreation Workers</b>					
400000-0112-07-038-0	Salary-WtrsEdge-Rec Therapy-Dir-	98,929.00		0.00	98,929.00	180,967.00
400000-0112-07-086-0	Salary-WtrsEdge-Rec Therapy-Rec Therapist-	101,989.00		0.00	101,989.00	75,447.00
400050-0112-07-038-0	Salary - PTO-WtrsEdge-Rec Therapy-Dir-	(2,353.00)		0.00	(2,353.00)	(13,138.00)
400050-0112-07-086-0	Salary - PTO-WtrsEdge-Rec Therapy-Rec Therapist-	3,868.00		0.00	3,868.00	(2,562.00)
<b>Subtotal [12H] Recreation Workers</b>		<b>202,433.00</b>		<b>0.00</b>	<b>202,433.00</b>	<b>240,714.00</b>
<b>Subgroup : [12M]</b>	<b>Social Workers/Case Management</b>					
400000-0112-06-038-0	Salary-WtrsEdge-Social service-Dir-	128,617.00		0.00	128,617.00	127,394.00

Client: **National Health Care Associates, Inc. (CT)**  
 Engagement: **Medicaid - Water's Edge Health & Rehab**  
 Period Ending: **9/30/2023**  
 Trial Balance: **A.01 - TB-CCNH**  
 Workpaper: **A.03 - Grouping Report**

Account	Description	ADJ	JE Ref #	RJE	FINAL	1st PP-FINAL
		9/30/2023			9/30/2023	9/30/2022
400000-0112-06-096-0	Salary-WtrsEdge-Social service-Social Worker-	26,707.00		0.00	26,707.00	9,726.00
400050-0112-06-038-0	Salary - PTO-WtrsEdge-Social service-Dir-	1,356.00		0.00	1,356.00	3,241.00
400050-0112-06-096-0	Salary - PTO-WtrsEdge-Social service-Social Worker-	(286.00)		0.00	(286.00)	930.00
<b>Subtotal [12M] Social Workers/Case Management</b>		<b>156,394.00</b>		<b>0.00</b>	<b>156,394.00</b>	<b>141,291.00</b>
<b>Subgroup : [12N]</b>	<b>Marketing</b>					
400000-0112-18-029-0	Salary-WtrsEdge-Marketing-Community Relations-	110,774.00		0.00	110,774.00	106,207.00
400050-0112-18-029-0	Salary - PTO-WtrsEdge-Marketing-Community Relati-	1,313.00		0.00	1,313.00	2,392.00
<b>Subtotal [12N] Marketing</b>		<b>112,087.00</b>		<b>0.00</b>	<b>112,087.00</b>	<b>108,599.00</b>
<b>Subgroup : [12O]</b>	<b>Other</b>					
400000-0112-11-038-0	Salary-WtrsEdge-Admissions-Dir-	82,289.00		0.00	82,289.00	80,588.00
400000-0112-24-157-0	Salary-WtrsEdge-Respiratory- -	2,810.00		0.00	2,810.00	6,076.00
400050-0112-11-038-0	Salary - PTO-WtrsEdge-Admissions-Dir-	864.00		0.00	864.00	(179.00)
400050-0112-24-037-0	Salary - PTO-WtrsEdge-Respiratory-Dir Respirator-	0.00		0.00	0.00	(99.00)
<b>Subtotal [12O] Other</b>		<b>85,963.00</b>		<b>0.00</b>	<b>85,963.00</b>	<b>86,386.00</b>
<b>Total [10-A] Salaries and Wages</b>		<b>8,128,115.00</b>		<b>0.00</b>	<b>8,128,115.00</b>	<b>7,479,734.00</b>
<b>Group : [13-B]</b>	<b>Professional Fees</b>					
<b>Subgroup : [2]</b>	<b>Dentist</b>					
436200-0112-22-000-0	Dental Fees-Waters Edge-Medical Services	10,723.00		0.00	10,723.00	10,681.00
<b>Subtotal [2] Dentist</b>		<b>10,723.00</b>		<b>0.00</b>	<b>10,723.00</b>	<b>10,681.00</b>
<b>Subgroup : [3]</b>	<b>Pharmacist</b>					
431010-0112-23-000-0	Pharmacy fees-WtrsEdge-Rehab Tpy and Ancilry- -	16,300.00		0.00	16,300.00	17,079.00
<b>Subtotal [3] Pharmacist</b>		<b>16,300.00</b>		<b>0.00</b>	<b>16,300.00</b>	<b>17,079.00</b>
<b>Subgroup : [5A]</b>	<b>PT - Resident Care</b>					
437000-0112-23-000-0	PT Fees-WtrsEdge-Rehab Tpy and Ancilry- -	306,477.00		0.00	306,477.00	300,327.00
<b>Subtotal [5A] PT - Resident Care</b>		<b>306,477.00</b>		<b>0.00</b>	<b>306,477.00</b>	<b>300,327.00</b>
<b>Subgroup : [8A]</b>	<b>Medical Director</b>					
436000-0112-22-000-0	Medical Director Fees-Waters Edge-Medical Services	90,000.00		0.00	90,000.00	90,000.00
<b>Subtotal [8A] Medical Director</b>		<b>90,000.00</b>		<b>0.00</b>	<b>90,000.00</b>	<b>90,000.00</b>
<b>Subgroup : [8C]</b>	<b>Resident Care</b>					
436300-0112-22-000-0	Physician Fees-WtrsEdge-Medical Services- -	37,850.00		0.00	37,850.00	20,418.00
<b>Subtotal [8C] Resident Care</b>		<b>37,850.00</b>		<b>0.00</b>	<b>37,850.00</b>	<b>20,418.00</b>
<b>Subgroup : [9A]</b>	<b>ST - Resident Care</b>					
437200-0112-23-000-0	Speech Fees-WtrsEdge-Rehab Tpy and Ancilry- -	177,036.00		0.00	177,036.00	179,135.00
<b>Subtotal [9A] ST - Resident Care</b>		<b>177,036.00</b>		<b>0.00</b>	<b>177,036.00</b>	<b>179,135.00</b>
<b>Subgroup : [10A]</b>	<b>OT - Resident Care</b>					
437100-0112-23-000-0	OT Fees-WtrsEdge-Rehab Tpy and Ancilry- -	386,222.00		0.00	386,222.00	312,499.00
<b>Subtotal [10A] OT - Resident Care</b>		<b>386,222.00</b>		<b>0.00</b>	<b>386,222.00</b>	<b>312,499.00</b>
<b>Subgroup : [11A1]</b>	<b>RN's - Direct Care</b>					
530000-0112-15-000-0	Pool RNs-Waters Edge-Nursing	130,574.00		0.00	130,574.00	143,229.00
<b>Subtotal [11A1] RN's - Direct Care</b>		<b>130,574.00</b>		<b>0.00</b>	<b>130,574.00</b>	<b>143,229.00</b>
<b>Subgroup : [11B1]</b>	<b>LPN's - Direct Care</b>					
531000-0112-15-000-0	Pool LPNs-Waters Edge-Nursing	261,355.00		0.00	261,355.00	221,350.00
<b>Subtotal [11B1] LPN's - Direct Care</b>		<b>261,355.00</b>		<b>0.00</b>	<b>261,355.00</b>	<b>221,350.00</b>
<b>Subgroup : [11C]</b>	<b>Aides</b>					
532000-0112-15-000-0	Pool CNA-Waters Edge-Nursing	492,846.00		0.00	492,846.00	678,909.00
<b>Subtotal [11C] Aides</b>		<b>492,846.00</b>		<b>0.00</b>	<b>492,846.00</b>	<b>678,909.00</b>
<b>Subgroup : [12]</b>	<b>Other</b>					
431000-0112-06-000-0	Consulting Fees-Waters Edge-Social service	4,801.00		0.00	4,801.00	0.00
431000-0112-15-000-0	Consulting Fees-Waters Edge-Nursing	25,533.00		0.00	25,533.00	42,906.00
431000-0112-22-000-0	Consulting Fees-Waters Edge-Medical Services	0.00		0.00	0.00	13,000.00
<b>Subtotal [12] Other</b>		<b>30,334.00</b>		<b>0.00</b>	<b>30,334.00</b>	<b>55,906.00</b>
<b>Total [13-B] Professional Fees</b>		<b>1,939,717.00</b>		<b>0.00</b>	<b>1,939,717.00</b>	<b>2,029,533.00</b>
<b>Group : [15]</b>	<b>Expenditures Other than Salaries</b>					
<b>Subgroup : [1A1]</b>	<b>Workmen's Compensation</b>					
401400-0112-29-000-0	Workers Compensation-WtrsEdge-Emp Benefits- -	270,828.00		0.00	270,828.00	256,110.00
401450-0112-29-000-0	Workers Comp Retro Exp-WtrsEdge-Emp Benefits- -	0.00		0.00	0.00	23,790.00
<b>Subtotal [1A1] Workmen's Compensation</b>		<b>270,828.00</b>		<b>0.00</b>	<b>270,828.00</b>	<b>279,900.00</b>
<b>Subgroup : [1A3]</b>	<b>Unemployment Insurance</b>					
401100-0112-29-000-0	FUI-WtrsEdge-Emp Benefits- -	13,192.00		0.00	13,192.00	9,588.00
401200-0112-29-000-0	SUI-WtrsEdge-Emp Benefits- -	49,622.00		0.00	49,622.00	79,777.00
<b>Subtotal [1A3] Unemployment Insurance</b>		<b>62,814.00</b>		<b>0.00</b>	<b>62,814.00</b>	<b>89,365.00</b>
<b>Subgroup : [1A4]</b>	<b>Social Security (FICA)</b>					
401000-0112-29-000-0	FICA-WtrsEdge-Emp Benefits- -	606,552.00		0.00	606,552.00	566,231.00
<b>Subtotal [1A4] Social Security (FICA)</b>		<b>606,552.00</b>		<b>0.00</b>	<b>606,552.00</b>	<b>566,231.00</b>
<b>Subgroup : [1A5]</b>	<b>Health Insurance</b>					
401300-0112-29-000-0	Health Ins-WtrsEdge-Emp Benefits- -	1,235,016.00		0.00	1,235,016.00	680,360.00
<b>Subtotal [1A5] Health Insurance</b>		<b>1,235,016.00</b>		<b>0.00</b>	<b>1,235,016.00</b>	<b>680,360.00</b>
<b>Subgroup : [1A7]</b>	<b>Pensions</b>					
401700-0112-29-000-0	Pension-WtrsEdge-Emp Benefits- -	424,016.00		0.00	424,016.00	173,726.00
<b>Subtotal [1A7] Pensions</b>		<b>424,016.00</b>		<b>0.00</b>	<b>424,016.00</b>	<b>173,726.00</b>
<b>Subgroup : [1A9]</b>	<b>Other</b>					
505000-0112-03-000-0	Background Check-Waters Edge-Administration	532.00		0.00	532.00	6,468.00
<b>Subtotal [1A9] Other</b>		<b>532.00</b>		<b>0.00</b>	<b>532.00</b>	<b>6,468.00</b>
<b>Subgroup : [1C]</b>	<b>Bad Debts</b>					
508000-0112-03-000-0	Bad Debt Expense-Waters Edge-Administration	507,715.00		0.00	507,715.00	168,625.00
508010-0112-03-000-0	Bad Debt Mdcr-Waters Edge-Administration	25,820.00		0.00	25,820.00	6,032.00
508100-0112-03-000-0	Bad Debt Mdcr-Waters Edge-Administration	52,083.00		0.00	52,083.00	0.00
<b>Subtotal [1C] Bad Debts</b>		<b>585,618.00</b>		<b>0.00</b>	<b>585,618.00</b>	<b>174,657.00</b>
<b>Subgroup : [1D]</b>	<b>Accounting and Auditing</b>					
432000-0112-03-000-0	Accounting Fees-Waters Edge-Administration	22,860.00		0.00	22,860.00	28,860.00
<b>Subtotal [1D] Accounting and Auditing</b>		<b>22,860.00</b>		<b>0.00</b>	<b>22,860.00</b>	<b>28,860.00</b>
<b>Subgroup : [1E]</b>	<b>Legal</b>					
433000-0112-03-000-0	Legal Fees-Waters Edge-Administration	24,639.00		0.00	24,639.00	0.00
433100-0112-03-000-0	Legal Fees - Labor-Waters Edge-Administration	4,047.00		0.00	4,047.00	8,102.00
433200-0112-03-000-0	Legal Fees - Collections-Waters Edge-Admin	53,374.00		0.00	53,374.00	29,392.00



Client: **National Health Care Associates, Inc. (CT)**  
 Engagement: **Medicaid - Water's Edge Health & Rehab**  
 Period Ending: **9/30/2023**  
 Trial Balance: **A.01 - TB-CCNH**  
 Workpaper: **A.03 - Grouping Report**

Account	Description	ADJ	JE Ref #	RJE	FINAL	1st PP-FINAL
		9/30/2023			9/30/2023	9/30/2022
433300-0112-03-000-0	Legal Fees - Non-reimbursable-Waters Edge-Admin	393.00		0.00	393.00	5,300.00
<b>Subtotal [1E] Legal</b>		<b>82,453.00</b>		<b>0.00</b>	<b>82,453.00</b>	<b>42,794.00</b>
<b>Subgroup : [1G]</b>	<b>Office Supplies</b>					
410000-0112-03-000-0	Supplies-Waters Edge-Administration	865.00		0.00	865.00	3,058.00
410000-0112-04-000-0	Supplies-Waters Edge-Fiscal Operations	29,225.00		0.00	29,225.00	22,974.00
420000-0112-03-000-0	Minor Equip-Waters Edge-Administration	0.00		0.00	0.00	585.00
452000-0112-04-000-0	Equip Rental-Waters Edge-Fiscal Operations	15,521.00		(10,131.00)	5,390.00	0.00
<b>Subtotal [1G] Office Supplies</b>		<b>45,611.00</b>	RJE - 2	<b>(10,131.00)</b>	<b>35,480.00</b>	<b>26,617.00</b>
<b>Subgroup : [1H1]</b>	<b>Telephone and Telegraph</b>					
461000-0112-03-000-0	Telephone-Waters Edge-Administration	32,247.00		0.00	32,247.00	34,846.00
<b>Subtotal [1H1] Telephone and Telegraph</b>		<b>32,247.00</b>		<b>0.00</b>	<b>32,247.00</b>	<b>34,846.00</b>
<b>Subgroup : [1H2]</b>	<b>Cellular Phones and Beepers</b>					
461100-0112-03-000-0	Telephone - Cell-Waters Edge-Administration	2,635.00		0.00	2,635.00	2,550.00
<b>Subtotal [1H2] Cellular Phones and Beepers</b>		<b>2,635.00</b>		<b>0.00</b>	<b>2,635.00</b>	<b>2,550.00</b>
<b>Subgroup : [1J]</b>	<b>Corporation Business Taxes</b>					
542000-0112-03-000-0	Corporate Tax - State-WtrsEdge-Administration -	3,100.00		0.00	3,100.00	37,777.00
<b>Subtotal [1J] Corporation Business Taxes</b>		<b>3,100.00</b>		<b>0.00</b>	<b>3,100.00</b>	<b>37,777.00</b>
<b>Subgroup : [1K1]</b>	<b>Other Taxes - Income</b>					
391900-0112-00-000-0	Long-Term CT PET Tax Income-WtrsEdge- - -	53,869.00		0.00	53,869.00	(3,029.00)
542900-0112-03-000-0	CT PET Tax Expense-Waters Edge-Administration	6,655.00		0.00	6,655.00	0.00
<b>Subtotal [1K1] Other Taxes - Income</b>		<b>60,524.00</b>		<b>0.00</b>	<b>60,524.00</b>	<b>(3,029.00)</b>
<b>Subgroup : [1K3]</b>	<b>Resident Day User Fee</b>					
507000-0112-03-000-0	Revenue Assessment-Waters Edge-Administration	904,449.00		0.00	904,449.00	876,093.00
<b>Subtotal [1K3] Resident Day User Fee</b>		<b>904,449.00</b>		<b>0.00</b>	<b>904,449.00</b>	<b>876,093.00</b>
<b>Total [15] Expenditures Other than Salaries</b>		<b>4,339,255.00</b>		<b>(10,131.00)</b>	<b>4,329,124.00</b>	<b>3,017,215.00</b>
<b>Group : [16]</b>	<b>Expenditures Other than Salaries (cont'd) - Admin. and General</b>					
<b>Subgroup : [2]</b>	<b>Holiday Parties for Staff</b>					
402000-0112-03-000-0	Holiday Expense-Waters Edge-Administration	0.00		0.00	0.00	1,288.00
<b>Subtotal [2] Holiday Parties for Staff</b>		<b>0.00</b>		<b>0.00</b>	<b>0.00</b>	<b>1,288.00</b>
<b>Subgroup : [3]</b>	<b>Gifts to Staff and Residents</b>					
523000-0112-03-000-0	Emp Benefits-Waters Edge-Administration	22,378.00		0.00	22,378.00	37,597.00
<b>Subtotal [3] Gifts to Staff and Residents</b>		<b>22,378.00</b>		<b>0.00</b>	<b>22,378.00</b>	<b>37,597.00</b>
<b>Subgroup : [4]</b>	<b>Employee Travel</b>					
521000-0112-03-000-0	Travel Expense-Waters Edge-Administration	6,189.00		0.00	6,189.00	3,741.00
<b>Subtotal [4] Employee Travel</b>		<b>6,189.00</b>		<b>0.00</b>	<b>6,189.00</b>	<b>3,741.00</b>
<b>Subgroup : [5]</b>	<b>Education Expense</b>					
509000-0112-03-000-0	Seminars-Waters Edge-Administration	26,592.00		0.00	26,592.00	27,159.00
<b>Subtotal [5] Education Expense</b>		<b>26,592.00</b>		<b>0.00</b>	<b>26,592.00</b>	<b>27,159.00</b>
<b>Subgroup : [6]</b>	<b>Automobile Expense</b>					
520000-0112-03-000-0	Auto Expense-Waters Edge-Administration	0.00		0.00	0.00	41.00
<b>Subtotal [6] Automobile Expense</b>		<b>0.00</b>		<b>0.00</b>	<b>0.00</b>	<b>41.00</b>
<b>Subgroup : [M3]</b>	<b>Advertising Other</b>					
410000-0112-18-000-0	Supplies-Waters Edge-Marketing	16,164.00		0.00	16,164.00	5,988.00
440000-0112-18-000-0	Purch Services-Waters Edge-Marketing	0.00		0.00	0.00	55.00
501100-0112-03-000-0	Advertising Promotional-Waters Edge-Administration	20,973.00		0.00	20,973.00	11,023.00
501100-0112-18-000-0	Advertising Promotional-WtrsEdge-Marketing - -	12,444.00		0.00	12,444.00	16,275.00
<b>Subtotal [M3] Advertising Other</b>		<b>49,581.00</b>		<b>0.00</b>	<b>49,581.00</b>	<b>33,341.00</b>
<b>Subgroup : [M7]</b>	<b>Postage</b>					
504000-0112-03-000-0	Postage-Waters Edge-Administration	10,830.00		0.00	10,830.00	4,384.00
<b>Subtotal [M7] Postage</b>		<b>10,830.00</b>		<b>0.00</b>	<b>10,830.00</b>	<b>4,384.00</b>
<b>Subgroup : [M8]</b>	<b>Dues and Membership Fees to Professional Associations</b>					
491000-0112-03-000-0	Dues-Waters Edge-Administration	13,950.00		(2,376.00)	11,574.00	10,174.00
<b>Subtotal [M8] Dues and Membership Fees to Professional Associations</b>		<b>13,950.00</b>	RJE - 4	<b>(2,376.00)</b>	<b>11,574.00</b>	<b>10,174.00</b>
<b>Subgroup : [M8A]</b>	<b>Dues to Chamber of Commerce</b>					
Marcum 105	Chamber Dues	0.00		35.00	35.00	716.00
<b>Subtotal [M8A] Dues to Chamber of Commerce</b>		<b>0.00</b>	RJE - 4	<b>35.00</b>	<b>35.00</b>	<b>716.00</b>
<b>Subgroup : [M9]</b>	<b>Subscriptions</b>					
491001-0112-03-000-0	Subscriptions-Waters Edge-Administration	3,431.00		0.00	3,431.00	6,357.00
<b>Subtotal [M9] Subscriptions</b>		<b>3,431.00</b>		<b>0.00</b>	<b>3,431.00</b>	<b>6,357.00</b>
<b>Subgroup : [M10]</b>	<b>Contributions</b>					
540000-0112-03-000-0	Donations-Waters Edge-Administration	200.00		0.00	200.00	0.00
<b>Subtotal [M10] Contributions</b>		<b>200.00</b>		<b>0.00</b>	<b>200.00</b>	<b>0.00</b>
<b>Subgroup : [M11]</b>	<b>Services Provided by Contract</b>					
431000-0112-03-000-0	Consulting Fees-Waters Edge-Administration	12,000.00		0.00	12,000.00	4,854.00
431000-0112-04-000-0	Consulting Fees-Waters Edge-Fiscal Operations	5,171.00		(5,171.00)	0.00	0.00
435200-0112-03-000-0	IT ServicesAdministration-Waters Edge-Administrati	108,505.00	RJE - 3	0.00	108,505.00	97,368.00
435210-0112-03-000-0	IT Rental-Waters Edge-Administration	56,407.00		(50,460.00)	5,947.00	5,947.00
440000-0112-03-000-0	Purch Services-Waters Edge-Administration	0.00		0.00	0.00	536.00
440000-0112-04-000-0	Purch Services-Waters Edge-Fiscal Operations	30,906.00		0.00	30,906.00	32,050.00
<b>Subtotal [M11] Services Provided by Contract</b>		<b>212,989.00</b>	RJE - 2	<b>(55,631.00)</b>	<b>157,358.00</b>	<b>140,755.00</b>
<b>Subgroup : [M12]</b>	<b>Administrative Management Services</b>					
434000-0112-03-000-0	Shared Services-Waters Edge-Administration	843,690.00		5,171.00	848,861.00	753,105.00
<b>Subtotal [M12] Administrative Management Services</b>		<b>843,690.00</b>	RJE - 3	<b>5,171.00</b>	<b>848,861.00</b>	<b>753,105.00</b>
<b>Subgroup : [M13]</b>	<b>Other</b>					
391700-0112-00-000-0	Employee Retention Tax Credit Revenue-Waters Edge	5,471.00		0.00	5,471.00	0.00
500000-0112-03-000-0	Licenses and Permits-Waters Edge-Administration	2,300.00		2,341.00	4,641.00	4,041.00
503000-0112-03-000-0	Penalties-Waters Edge-Administration	0.00	RJE - 4	2,341.00	0.00	16,373.00
503200-0112-03-000-0	Bank Charges-Waters Edge-Administration	27,052.00		0.00	27,052.00	26,462.00
522000-0112-03-000-0	Hotel Expense-Waters Edge-Administration	766.00		0.00	766.00	1,157.00
541000-0112-03-000-0	Misc. Expense-WtrsEdge-Administration- -	5,646.00		0.00	5,646.00	3,728.00

Client: **National Health Care Associates, Inc. (CT)**  
 Engagement: **Medicaid - Water's Edge Health & Rehab**  
 Period Ending: **9/30/2023**  
 Trial Balance: **A.01 - TB-CCNH**  
 Workpaper: **A.03 - Grouping Report**

Account	Description	ADJ	JE Ref #	RJE	FINAL	1st PP-FINAL
		9/30/2023			9/30/2023	9/30/2022
<b>Subtotal [M13] Other</b>		<b>41,235.00</b>		<b>2,341.00</b>	<b>43,576.00</b>	<b>51,761.00</b>
<b>Total [16] Expenditures Other than Salaries (cont'd) - Admin. and General</b>		<b>1,231,065.00</b>		<b>(50,460.00)</b>	<b>1,180,605.00</b>	<b>1,070,419.00</b>
<b>Group : [18]</b>	<b>Dietary Basis for Allocation of Costs</b>					
<b>Subgroup : [2A1]</b>	<b>Raw Food</b>					
412000-0112-13-000-0	Food-Waters Edge-Dietary	473,481.00		0.00	473,481.00	397,987.00
412019-0112-13-000-0	Food COVID-Waters Edge-Dietary	10.00		0.00	10.00	721.00
412100-0112-13-000-0	Food Supplements-Waters Edge-Dietary	34,299.00		0.00	34,299.00	30,898.00
<b>Subtotal [2A1] Raw Food</b>		<b>507,790.00</b>		<b>0.00</b>	<b>507,790.00</b>	<b>429,606.00</b>
<b>Subgroup : [2B]</b>	<b>Purchased Services</b>					
440000-0112-13-000-0	Purch Services-Waters Edge-Dietary	2,319.00		0.00	2,319.00	25,120.00
<b>Subtotal [2B] Purchased Services</b>		<b>2,319.00</b>		<b>0.00</b>	<b>2,319.00</b>	<b>25,120.00</b>
<b>Subgroup : [2C]</b>	<b>Other</b>					
410000-0112-13-000-0	Supplies-Waters Edge-Dietary	53,613.00		0.00	53,613.00	5,666.00
<b>Subtotal [2C] Other</b>		<b>53,613.00</b>		<b>0.00</b>	<b>53,613.00</b>	<b>5,666.00</b>
<b>Total [18] Dietary Basis for Allocation of Costs</b>		<b>563,722.00</b>		<b>0.00</b>	<b>563,722.00</b>	<b>460,392.00</b>
<b>Group : [19]</b>	<b>Laundry-Basis for Allocation of Costs</b>					
<b>Subgroup : [3A1]</b>	<b>Bed Linens, etc...washed, ironed..</b>					
414100-0112-10-000-0	Linen-Waters Edge-Laundry	2,180.00		0.00	2,180.00	2,580.00
<b>Subtotal [3A1] Bed Linens, etc...washed, ironed..</b>		<b>2,180.00</b>		<b>0.00</b>	<b>2,180.00</b>	<b>2,580.00</b>
<b>Subgroup : [3B]</b>	<b>Purchased Services</b>					
533000-0112-10-000-0	Outside Services-WtrsEdge-Laundry - -	204,114.00		0.00	204,114.00	181,203.00
<b>Subtotal [3B] Purchased Services</b>		<b>204,114.00</b>		<b>0.00</b>	<b>204,114.00</b>	<b>181,203.00</b>
<b>Subgroup : [3C]</b>	<b>Other</b>					
414000-0112-10-000-0	Diapers-Waters Edge-Laundry	60,854.00		0.00	60,854.00	45,619.00
<b>Subtotal [3C] Other</b>		<b>60,854.00</b>		<b>0.00</b>	<b>60,854.00</b>	<b>45,619.00</b>
<b>Total [19] Laundry-Basis for Allocation of Costs</b>		<b>267,148.00</b>		<b>0.00</b>	<b>267,148.00</b>	<b>229,402.00</b>
<b>Group : [20]</b>	<b>Housekeeping and Resident Care Basis for Allocation of Costs</b>					
<b>Subgroup : [4A1]</b>	<b>In-House Care Supplies</b>					
410000-0112-09-000-0	Supplies-Waters Edge-Housekeeping	43,103.00		0.00	43,103.00	53,872.00
410019-0112-09-000-0	Supplies COVID-Waters Edge-Housekeeping	1,675.00		0.00	1,675.00	1,936.00
<b>Subtotal [4A1] In-House Care Supplies</b>		<b>44,778.00</b>		<b>0.00</b>	<b>44,778.00</b>	<b>55,808.00</b>
<b>Subgroup : [5A1]</b>	<b>Own Pharmacy</b>					
411010-0112-22-000-0	Flu Vaccine-WtrsEdge-Medical Services- -	14,006.00		0.00	14,006.00	5,740.00
411200-0112-23-000-0	Drugs Medicare Pt A-Waters Edge-Rehab Tpy and Anc	391,826.00		0.00	391,826.00	424,375.00
<b>Subtotal [5A1] Own Pharmacy</b>		<b>405,832.00</b>		<b>0.00</b>	<b>405,832.00</b>	<b>430,115.00</b>
<b>Subgroup : [5B]</b>	<b>Medicine Cabinet Drugs</b>					
411700-0112-22-000-0	House Drugs (OTC)-WtrsEdge-Medical Services- -	21,064.00		0.00	21,064.00	30,938.00
<b>Subtotal [5B] Medicine Cabinet Drugs</b>		<b>21,064.00</b>		<b>0.00</b>	<b>21,064.00</b>	<b>30,938.00</b>
<b>Subgroup : [5C]</b>	<b>Medical and Therapeutic Supplies</b>					
410000-0112-15-000-0	Supplies-Waters Edge-Nursing	148,136.00		0.00	148,136.00	127,404.00
<b>Subtotal [5C] Medical and Therapeutic Supplies</b>		<b>148,136.00</b>		<b>0.00</b>	<b>148,136.00</b>	<b>127,404.00</b>
<b>Subgroup : [5D]</b>	<b>Ambulance/Limousine</b>					
440010-0112-15-000-0	Purch Services Ambulance-Waters Edge-Nursing	745.00		0.00	745.00	31,425.00
<b>Subtotal [5D] Ambulance/Limousine</b>		<b>745.00</b>		<b>0.00</b>	<b>745.00</b>	<b>31,425.00</b>
<b>Subgroup : [5E2]</b>	<b>Oxygen - Other</b>					
413001-0112-23-000-0	Oxygen Non Billable-Waters Edge-Rehab Tpy and Anc	10,852.00		0.00	10,852.00	10,480.00
<b>Subtotal [5E2] Oxygen - Other</b>		<b>10,852.00</b>		<b>0.00</b>	<b>10,852.00</b>	<b>10,480.00</b>
<b>Subgroup : [5F]</b>	<b>X-Rays and related radiological</b>					
438020-0112-27-000-0	X-Waters Edge-Laboratory	20,666.00		0.00	20,666.00	22,301.00
<b>Subtotal [5F] X-Rays and related radiological</b>		<b>20,666.00</b>		<b>0.00</b>	<b>20,666.00</b>	<b>22,301.00</b>
<b>Subgroup : [5H]</b>	<b>Laboratory</b>					
438030-0112-27-000-0	Lab Fees-Waters Edge-Laboratory	33,199.00		0.00	33,199.00	55,517.00
<b>Subtotal [5H] Laboratory</b>		<b>33,199.00</b>		<b>0.00</b>	<b>33,199.00</b>	<b>55,517.00</b>
<b>Subgroup : [5I]</b>	<b>Recreation</b>					
410000-0112-07-000-0	Supplies-Waters Edge-Rec Therapy	6,879.00		0.00	6,879.00	5,251.00
440000-0112-07-000-0	Purch Services-Waters Edge-Rec Therapy	11,380.00		0.00	11,380.00	14,175.00
<b>Subtotal [5I] Recreation</b>		<b>18,259.00</b>		<b>0.00</b>	<b>18,259.00</b>	<b>19,426.00</b>
<b>Subgroup : [5L]</b>	<b>Cable TV</b>					
440050-0112-07-000-0	Cable Expense-Waters Edge-Rec Therapy	21,445.00		0.00	21,445.00	17,269.00
<b>Subtotal [5L] Cable TV</b>		<b>21,445.00</b>		<b>0.00</b>	<b>21,445.00</b>	<b>17,269.00</b>
<b>Subgroup : [5M]</b>	<b>Other</b>					
410000-0112-23-000-0	Supplies-Waters Edge-Rehab Tpy and Anc	0.00		0.00	0.00	207.00
410019-0112-15-000-0	Supplies COVID-Waters Edge-Nursing	23,309.00		0.00	23,309.00	44,998.00
413500-0112-23-000-0	IV Thy Supplies-Waters Edge-Rehab Tpy and Anc	12,258.00		0.00	12,258.00	14,497.00
420000-0112-15-000-0	Minor Equip-Waters Edge-Nursing	3,497.00		0.00	3,497.00	1,659.00
440000-0112-15-000-0	Purch Services-Waters Edge-Nursing	2,004.00		0.00	2,004.00	2,715.00
452000-0112-15-000-0	Equip Rental-Waters Edge-Nursing	54,927.00		0.00	54,927.00	56,016.00
452000-0112-23-000-0	Equip Rental-Waters Edge-Rehab Tpy and Anc	10,830.00		0.00	10,830.00	11,022.00
452000-0112-24-000-0	Equip Rental-Waters Edge-Respiratory	36,141.00		0.00	36,141.00	36,485.00
<b>Subtotal [5M] Other</b>		<b>142,966.00</b>		<b>0.00</b>	<b>142,966.00</b>	<b>167,599.00</b>
<b>Total [20] Housekeeping and Resident Care Basis for Allocation of Costs</b>		<b>867,942.00</b>		<b>0.00</b>	<b>867,942.00</b>	<b>968,282.00</b>
<b>Group : [22]</b>	<b>Maintenance and Property</b>					
<b>Subgroup : [6B]</b>	<b>Heat</b>					
463000-0112-25-000-0	Gas-Waters Edge-Property	70,365.00		0.00	70,365.00	64,330.00
465000-0112-25-000-0	Oil-Waters Edge-Property	0.00		0.00	0.00	254.00
<b>Subtotal [6B] Heat</b>		<b>70,365.00</b>		<b>0.00</b>	<b>70,365.00</b>	<b>64,584.00</b>
<b>Subgroup : [6C]</b>	<b>Light &amp; Power</b>					
462000-0112-25-000-0	Electric-Waters Edge-Property	159,923.00		0.00	159,923.00	176,063.00
<b>Subtotal [6C] Light &amp; Power</b>		<b>159,923.00</b>		<b>0.00</b>	<b>159,923.00</b>	<b>176,063.00</b>
<b>Subgroup : [6D]</b>	<b>Water</b>					
464000-0112-25-000-0	Sewer-Waters Edge-Property	8,218.00		0.00	8,218.00	1,739.00
466000-0112-25-000-0	Water-Waters Edge-Property	1,419.00		0.00	1,419.00	1,488.00
<b>Subtotal [6D] Water</b>		<b>9,637.00</b>		<b>0.00</b>	<b>9,637.00</b>	<b>3,227.00</b>
<b>Subgroup : [6E]</b>	<b>Equipment Lease</b>					
Marcum 104	Leased Equipment	0.00		60,591.00	60,591.00	61,957.00

Client: **National Health Care Associates, Inc. (CT)**  
 Engagement: **Medicaid - Water's Edge Health & Rehab**  
 Period Ending: **9/30/2023**  
 Trial Balance: **A.01 - TB-CCNH**  
 Workpaper: **A.03 - Grouping Report**

Account	Description	ADJ	JE Ref #	RJE	FINAL	1st PP-FINAL
		9/30/2023			9/30/2023	9/30/2022
<b>Subtotal [6E] Equipment Lease</b>		<b>0.00</b>	RJE - 2	<b>60,591.00</b>	<b>60,591.00</b>	<b>61,957.00</b>
<b>Subgroup : [6F]</b>	<b>Other</b>					
410000-0112-08-000-0	Supplies-Waters Edge-Maintenance	71,081.00		0.00	71,081.00	40,790.00
410000-0112-12-000-0	Supplies-Waters Edge-Security	0.00		0.00	0.00	319.00
440000-0112-08-000-0	Purch Services-Waters Edge-Maintenance	242,705.00		0.00	242,705.00	105,805.00
440000-0112-12-000-0	Purch Services-Waters Edge-Security	0.00		0.00	0.00	4,103.00
440001-0112-08-000-0	Ground Services-Waters Edge-Maintenance	20,376.00		0.00	20,376.00	26,959.00
441000-0112-08-000-0	Septic Services-WtrsEdge-Maintenance -	0.00		0.00	0.00	8,827.00
442000-0112-08-000-0	Pest Control-WtrsEdge-Maintenance -	3,042.00		0.00	3,042.00	3,414.00
443000-0112-08-000-0	Caring-Waters Edge-Maintenance	40,043.00		0.00	40,043.00	36,616.00
<b>Subtotal [6F] Other</b>		<b>377,247.00</b>		<b>0.00</b>	<b>377,247.00</b>	<b>226,873.00</b>
<b>Subgroup : [7D]</b>	<b>Movable Equipment</b>					
486000-0112-25-000-0	Depr Exp MME-Waters Edge	74,738.00	RJE - 5	(10,296.00)	64,442.00	69,730.00
<b>Subtotal [7D] Movable Equipment</b>		<b>74,738.00</b>		<b>(10,296.00)</b>	<b>64,442.00</b>	<b>69,730.00</b>
<b>Subgroup : [8C]</b>	<b>Leasehold Improvements</b>					
484000-0112-25-000-0	Depe Exp LHI-Waters Edge	78,486.00	RJE - 5	10,296.00	88,782.00	76,403.00
<b>Subtotal [8C] Leasehold Improvements</b>		<b>78,486.00</b>		<b>10,296.00</b>	<b>88,782.00</b>	<b>76,403.00</b>
<b>Subgroup : [9]</b>	<b>Rental Payments</b>					
471000-0112-25-000-0	Rent-Waters Edge-Property	720,000.00		0.00	720,000.00	720,000.00
<b>Subtotal [9] Rental Payments</b>		<b>720,000.00</b>		<b>0.00</b>	<b>720,000.00</b>	<b>720,000.00</b>
<b>Subgroup : [10A]</b>	<b>Real estate taxes paid by owner</b>					
473000-0112-25-000-0	Real Estate Taxes-Waters Edge-Property	125,198.00		0.00	125,198.00	131,962.00
<b>Subtotal [10A] Real estate taxes paid by owner</b>		<b>125,198.00</b>		<b>0.00</b>	<b>125,198.00</b>	<b>131,962.00</b>
<b>Subgroup : [10C]</b>	<b>Personal property taxes</b>					
472000-0112-25-000-0	Personal Property Taxes-Waters Edge-Property	20,779.00		0.00	20,779.00	23,250.00
<b>Subtotal [10C] Personal property taxes</b>		<b>20,779.00</b>		<b>0.00</b>	<b>20,779.00</b>	<b>23,250.00</b>
<b>Total [22] Maintenance and Property</b>		<b>1,636,373.00</b>		<b>60,591.00</b>	<b>1,696,964.00</b>	<b>1,554,049.00</b>
<b>Group : [27]</b>	<b>Interest and Insurance</b>					
<b>Subgroup : [12D]</b>	<b>Other Interest Expense</b>					
476000-0112-25-000-0	Interest on Notes Payable-Waters Edge-Property	0.00		0.00	0.00	134.00
476002-0112-25-000-0	Interest Expense NP 2-Waters Edge-Property	359.00		0.00	359.00	2,515.00
503100-0112-03-000-0	Interest-Waters Edge-Administration	1,451.00		0.00	1,451.00	5,101.00
503130-0112-03-000-0	Interest on Computer Loan-WtrsEdge-Administrat	2,681.00		0.00	2,681.00	3,892.00
<b>Subtotal [12D] Other interest Expense</b>		<b>4,491.00</b>		<b>0.00</b>	<b>4,491.00</b>	<b>11,642.00</b>
<b>Subgroup : [14A]</b>	<b>Insurance on Property</b>					
472500-0112-25-000-0	Property Insurance-Waters Edge-Property	19,464.00		0.00	19,464.00	17,886.00
<b>Subtotal [14A] Insurance on Property</b>		<b>19,464.00</b>		<b>0.00</b>	<b>19,464.00</b>	<b>17,886.00</b>
<b>Subgroup : [14C3]</b>	<b>Other</b>					
510000-0112-03-000-0	Liability Ins-Waters Edge-Administration	109,012.00		0.00	109,012.00	107,278.00
513000-0112-03-000-0	Crime Ins-Waters Edge-Administration	1,064.00		0.00	1,064.00	1,064.00
<b>Subtotal [14C3] Other</b>		<b>110,076.00</b>		<b>0.00</b>	<b>110,076.00</b>	<b>108,342.00</b>
<b>Total [27] Interest and Insurance</b>		<b>134,031.00</b>		<b>0.00</b>	<b>134,031.00</b>	<b>137,870.00</b>
<b>Group : [30]</b>	<b>Statement of Revenue</b>					
<b>Subgroup : [1A]</b>	<b>Medicaid Residents (CT only)</b>					
311000-0112-00-000-0	Medicaid Room & Board-Waters Edge	(17,675,603.00)		0.00	(17,675,603.00)	(17,242,615.00)
<b>Subtotal [1A] Medicaid Residents (CT only)</b>		<b>(17,675,603.00)</b>		<b>0.00</b>	<b>(17,675,603.00)</b>	<b>(17,242,615.00)</b>
<b>Subgroup : [1B]</b>	<b>Medicaid room and board contractual allowance</b>					
311005-0112-00-000-0	Medicaid Room & Board Contra-Waters Edge	6,085,830.00		0.00	6,085,830.00	6,382,605.00
313005-0112-00-000-0	Medicaid Contra Other-Waters Edge	856.00		0.00	856.00	1,020.00
<b>Subtotal [1B] Medicaid room and board contractual allowance</b>		<b>6,086,686.00</b>		<b>0.00</b>	<b>6,086,686.00</b>	<b>6,383,625.00</b>
<b>Subgroup : [3A]</b>	<b>Medicare Residents (All Inclusive)</b>					
321000-0112-00-000-0	Medicare Pt A Room & Board-Waters Edge	(1,741,097.00)		0.00	(1,741,097.00)	(1,635,781.00)
<b>Subtotal [3A] Medicare Residents (All Inclusive)</b>		<b>(1,741,097.00)</b>		<b>0.00</b>	<b>(1,741,097.00)</b>	<b>(1,635,781.00)</b>
<b>Subgroup : [3B]</b>	<b>Medicare room and board contractual allowance</b>					
321005-0112-00-000-0	Medicare Pt A R and B Contra-Waters Edge	1,361,025.00		0.00	1,361,025.00	1,288,413.00
323005-0112-00-000-0	Medicare Pt A Contra Other-Waters Edge	44,614.00		0.00	44,614.00	74,198.00
<b>Subtotal [3B] Medicare room and board contractual allowance</b>		<b>1,405,639.00</b>		<b>0.00</b>	<b>1,405,639.00</b>	<b>1,362,611.00</b>
<b>Subgroup : [4A]</b>	<b>Private-pay residents and other</b>					
303100-0112-00-000-0	Hospice Revenue-Waters Edge	(1,031,761.00)		0.00	(1,031,761.00)	(1,166,161.00)
341000-0112-00-000-0	Private Room & Board-Waters Edge	(1,867,575.00)		0.00	(1,867,575.00)	(990,549.00)
351000-0112-00-000-0	Comm Ins Room & Board-Waters Edge	(219,572.00)		0.00	(219,572.00)	(356,064.00)
371000-0112-00-000-0	Mgd Medicare Room and Board-Waters Edge	(1,613,691.00)		0.00	(1,613,691.00)	(1,346,097.00)
<b>Subtotal [4A] Private-pay residents and other</b>		<b>(4,732,599.00)</b>		<b>0.00</b>	<b>(4,732,599.00)</b>	<b>(3,858,871.00)</b>
<b>Subgroup : [4B]</b>	<b>Private-pay room and board contractual allowance</b>					
303700-0112-00-000-0	Hospice C/A-Waters Edge	359,147.00		0.00	359,147.00	435,104.00
341005-0112-00-000-0	Private Room & Board Contra-Waters Edge	209,860.00		0.00	209,860.00	(88,804.00)
351005-0112-00-000-0	Comm Ins Room & Board Contra-Waters Edge	72,388.00		0.00	72,388.00	9,237.00
353005-0112-00-000-0	Comm Ins Contra Other-Waters Edge	3,734.00		0.00	3,734.00	8,265.00
371005-0112-00-000-0	Mgd Medicare Room & Board Contra-Waters Edge	208,855.00		0.00	208,855.00	120,998.00
373005-0112-00-000-0	Mgd Medicare Contra Other-Waters Edge	55,228.00		0.00	55,228.00	78,786.00
<b>Subtotal [4B] Private-pay room and board contractual allowance</b>		<b>909,212.00</b>		<b>0.00</b>	<b>909,212.00</b>	<b>563,586.00</b>
<b>Subgroup : [5A]</b>	<b>Prescription Drugs - Medicare</b>					
324100-0112-00-000-0	Medicare Pt A Pharmacy-Waters Edge	(239,114.00)		0.00	(239,114.00)	(244,746.00)
<b>Subtotal [5A] Prescription Drugs - Medicare</b>		<b>(239,114.00)</b>		<b>0.00</b>	<b>(239,114.00)</b>	<b>(244,746.00)</b>
<b>Subgroup : [5B]</b>	<b>Prescription Drugs - Medicare Contractual Allowance</b>					
324105-0112-00-000-0	Medicare Pt A Pharmacy Contra-Waters Edge	261,527.00		0.00	261,527.00	278,350.00
<b>Subtotal [5B] Prescription Drugs - Medicare Contractual Allowance</b>		<b>261,527.00</b>		<b>0.00</b>	<b>261,527.00</b>	<b>278,350.00</b>
<b>Subgroup : [5C]</b>	<b>Prescription Drugs - Non-medicare</b>					
304100-0112-00-000-0	Hospice Pharmacy-Waters Edge	(1,279.00)		0.00	(1,279.00)	(1,418.00)
314100-0112-00-000-0	Medicaid Pharmacy-Waters Edge	(96,406.00)		0.00	(96,406.00)	(115,963.00)
344100-0112-00-000-0	Private Pharmacy-Waters Edge	(2,004.00)		0.00	(2,004.00)	(519.00)
354100-0112-00-000-0	Comm Ins Pharmacy-Waters Edge	(17,651.00)		0.00	(17,651.00)	(42,834.00)
374100-0112-00-000-0	Mgd Medicare Pharmacy-Waters Edge	(311,524.00)		0.00	(311,524.00)	(286,338.00)
<b>Subtotal [5C] Prescription Drugs - Non-medicare</b>		<b>(428,864.00)</b>		<b>0.00</b>	<b>(428,864.00)</b>	<b>(447,072.00)</b>
<b>Subgroup : [5D]</b>	<b>Prescription Drugs - Non-medicare Contractual Allowance</b>					

Client: **National Health Care Associates, Inc. (CT)**  
 Engagement: **Medicaid - Water's Edge Health & Rehab**  
 Period Ending: **9/30/2023**  
 Trial Balance: **A.01 - TB-CCNH**  
 Workpaper: **A.03 - Grouping Report**

Account	Description	ADJ	JE Ref #	RJE	FINAL	1st PP-FINAL
		<b>9/30/2023</b>			<b>9/30/2023</b>	<b>9/30/2022</b>
304105-0112-00-000-0	Hospice Pharmacy Contra-Waters Edge	1,279.00		0.00	1,279.00	1,418.00
314105-0112-00-000-0	Medicaid Pharmacy Contra-Waters Edge	97,557.00		0.00	97,557.00	116,856.00
344105-0112-00-000-0	Private Pharmacy Contra-Waters Edge	549.00		0.00	549.00	332.00
354105-0112-00-000-0	Comm Ins Pharmacy Contra-Waters Edge	44,832.00		0.00	44,832.00	60,304.00
374105-0112-00-000-0	Mgd Medicare Pharmacy Contra-Waters Edge	364,123.00		0.00	364,123.00	372,314.00
	<b>Subtotal [5D] Prescription Drugs - Non-medicare Contractual Allowance</b>	<b>508,340.00</b>		<b>0.00</b>	<b>508,340.00</b>	<b>551,224.00</b>
	<b>Subgroup : [7A] Physical Therapy - Medicare</b>					
324300-0112-00-000-0	Medicare PT A PT-Waters Edge	(218,468.00)		0.00	(218,468.00)	(167,635.00)
334300-0112-00-000-0	Medicare PT B PT-Waters Edge	(122,520.00)		0.00	(122,520.00)	(92,589.00)
	<b>Subtotal [7A] Physical Therapy - Medicare</b>	<b>(340,988.00)</b>		<b>0.00</b>	<b>(340,988.00)</b>	<b>(260,224.00)</b>
	<b>Subgroup : [7B] Physical Therapy - Medicare Contractual Allowance</b>					
321006-0112-00-000-0	Medicare A PT Contra-Waters Edge	(338,323.00)		0.00	(338,323.00)	(327,423.00)
324305-0112-00-000-0	Medicare PT A PT Contra-Waters Edge	218,468.00		0.00	218,468.00	167,635.00
334305-0112-00-000-0	Medicare PT B PT Contra-Waters Edge	72,513.00		0.00	72,513.00	27,404.00
	<b>Subtotal [7B] Physical Therapy - Medicare Contractual Allowance</b>	<b>(47,342.00)</b>		<b>0.00</b>	<b>(47,342.00)</b>	<b>(132,384.00)</b>
	<b>Subgroup : [7C] Physical Therapy - Non-medicare</b>					
304300-0112-00-000-0	Hospice PT-Waters Edge	(436.00)		0.00	(436.00)	(58.00)
314300-0112-00-000-0	Medicaid PT-Waters Edge	(126,571.00)		0.00	(126,571.00)	(71,177.00)
337300-0112-00-000-0	Mgd Medicare Pt B PT-Waters Edge	0.00		0.00	0.00	(3,733.00)
354300-0112-00-000-0	Comm Ins PT-Waters Edge	(22,155.00)		0.00	(22,155.00)	(25,301.00)
374300-0112-00-000-0	Mgd Medicare PT-Waters Edge	(378,452.00)		0.00	(378,452.00)	(212,032.00)
378100-0112-00-000-0	Medicare Mgd Care Pt B PT-Waters Edge	(197,999.00)		0.00	(197,999.00)	(103,743.00)
	<b>Subtotal [7C] Physical Therapy - Non-medicare</b>	<b>(725,613.00)</b>		<b>0.00</b>	<b>(725,613.00)</b>	<b>(416,044.00)</b>
	<b>Subgroup : [7D] Physical Therapy - Non-medicare Contractual Allowance</b>					
304305-0112-00-000-0	Hospice PT Contra-Waters Edge	218.00		0.00	218.00	58.00
314305-0112-00-000-0	Medicaid PT Contra-Waters Edge	126,571.00		0.00	126,571.00	71,177.00
337305-0112-00-000-0	Mgd Medicare Pt B PT Contra-Waters Edge	0.00		0.00	0.00	953.00
354305-0112-00-000-0	Comm Ins PT Contra-Waters Edge	22,155.00		0.00	22,155.00	25,536.00
371006-0112-00-000-0	Mgd Medicare PT Contra-Waters Edge	(72,171.00)		0.00	(72,171.00)	(14,488.00)
374305-0112-00-000-0	Mgd Medicare PT Contra-Waters Edge	379,235.00		0.00	379,235.00	212,329.00
378105-0112-00-000-0	Medicare Mgd Pt B PT Contra-Waters Edge	137,676.00		0.00	137,676.00	62,130.00
	<b>Subtotal [7D] Physical Therapy - Non-medicare Contractual Allowance</b>	<b>593,684.00</b>		<b>0.00</b>	<b>593,684.00</b>	<b>357,695.00</b>
	<b>Subgroup : [8A] Speech Therapy - Medicare</b>					
321008-0112-00-000-0	Medicare A ST Contra-Waters Edge	(176,316.00)		0.00	(176,316.00)	(175,311.00)
324400-0112-00-000-0	Medicare PT A ST-Waters Edge	(176,731.00)		0.00	(176,731.00)	(121,961.00)
334400-0112-00-000-0	Medicare PT B ST-Waters Edge	(73,935.00)		0.00	(73,935.00)	(66,387.00)
	<b>Subtotal [8A] Speech Therapy - Medicare</b>	<b>(426,982.00)</b>		<b>0.00</b>	<b>(426,982.00)</b>	<b>(363,659.00)</b>
	<b>Subgroup : [8B] Speech Therapy - Medicare Contractual Allowance</b>					
324405-0112-00-000-0	Medicare PT A ST Contra-Waters Edge	176,731.00		0.00	176,731.00	121,961.00
334405-0112-00-000-0	Medicare PT B ST Contra-Waters Edge	37,169.00		0.00	37,169.00	9,922.00
	<b>Subtotal [8B] Speech Therapy - Medicare Contractual Allowance</b>	<b>213,900.00</b>		<b>0.00</b>	<b>213,900.00</b>	<b>131,883.00</b>
	<b>Subgroup : [8C] Speech Therapy - Non-medicare</b>					
304400-0112-00-000-0	Hospice ST-Waters Edge	(183.00)		0.00	(183.00)	(185.00)
314400-0112-00-000-0	Medicaid ST-Waters Edge	(92,340.00)		0.00	(92,340.00)	(71,440.00)
354400-0112-00-000-0	Comm Ins ST-Waters Edge	(1,119.00)		0.00	(1,119.00)	(15,488.00)
374400-0112-00-000-0	Mgd Medicare ST-Waters Edge	(234,350.00)		0.00	(234,350.00)	(119,464.00)
378120-0112-00-000-0	Medicare Mgd Care Pt B ST-Waters Edge	(175,425.00)		0.00	(175,425.00)	(84,177.00)
	<b>Subtotal [8C] Speech Therapy - Non-medicare</b>	<b>(503,417.00)</b>		<b>0.00</b>	<b>(503,417.00)</b>	<b>(290,754.00)</b>
	<b>Subgroup : [8D] Speech Therapy - Non-medicare Contractual Allowance</b>					
304405-0112-00-000-0	Hospice ST Contra-Waters Edge	91.00		0.00	91.00	185.00
314405-0112-00-000-0	Medicaid ST Contra-Waters Edge	92,340.00		0.00	92,340.00	71,440.00
354405-0112-00-000-0	Comm Ins ST Contra-Waters Edge	1,119.00		0.00	1,119.00	15,488.00
371008-0112-00-000-0	Mgd Medicare ST Contra-Waters Edge	(33,090.00)		0.00	(33,090.00)	(9,581.00)
374405-0112-00-000-0	Mgd Medicare ST Contra-Waters Edge	234,350.00		0.00	234,350.00	119,464.00
378125-0112-00-000-0	Medicare Mgd Pt B STContra-Waters Edge	137,161.00		0.00	137,161.00	68,726.00
	<b>Subtotal [8D] Speech Therapy - Non-medicare Contractual Allowance</b>	<b>431,971.00</b>		<b>0.00</b>	<b>431,971.00</b>	<b>265,722.00</b>
	<b>Subgroup : [9A] Occupational Therapy - Medicare</b>					
321007-0112-00-000-0	Medicare A OT Contra-Waters Edge	(317,646.00)		0.00	(317,646.00)	(306,495.00)
324800-0112-00-000-0	Medicare PT A OT-Waters Edge	(277,332.00)		0.00	(277,332.00)	(191,674.00)
334800-0112-00-000-0	Medicare PT B OT-Waters Edge	(166,371.00)		0.00	(166,371.00)	(87,927.00)
	<b>Subtotal [9A] Occupational Therapy - Medicare</b>	<b>(761,349.00)</b>		<b>0.00</b>	<b>(761,349.00)</b>	<b>(586,096.00)</b>
	<b>Subgroup : [9B] Occupational Therapy - Medicare Contractual Allowance</b>					
324805-0112-00-000-0	Medicare PT A OT Contra-Waters Edge	277,332.00		0.00	277,332.00	191,674.00
334805-0112-00-000-0	Medicare PT B OT Contra-Waters Edge	99,101.00		0.00	99,101.00	29,500.00
	<b>Subtotal [9B] Occupational Therapy - Medicare Contractual Allowance</b>	<b>376,433.00</b>		<b>0.00</b>	<b>376,433.00</b>	<b>221,174.00</b>
	<b>Subgroup : [9C] Occupational Therapy - Non-medicare</b>					
304800-0112-00-000-0	Hospice OT-Waters Edge	(2,222.00)		0.00	(2,222.00)	(452.00)
314800-0112-00-000-0	Medicaid OT-Waters Edge	(130,679.00)		0.00	(130,679.00)	(83,536.00)
337800-0112-00-000-0	Mgd Medicare Pt B OT-Waters Edge	0.00		0.00	0.00	(1,414.00)
344800-0112-00-000-0	Private OT-Waters Edge	(81.00)		0.00	(81.00)	0.00
354800-0112-00-000-0	Comm Ins OT-Waters Edge	(25,762.00)		0.00	(25,762.00)	(28,201.00)
374800-0112-00-000-0	Mgd Medicare OT-Waters Edge	(439,003.00)		0.00	(439,003.00)	(218,575.00)
378130-0112-00-000-0	Medicare Mgd Care Pt B OT-Waters Edge	(252,544.00)		0.00	(252,544.00)	(86,110.00)
	<b>Subtotal [9C] Occupational Therapy - Non-medicare</b>	<b>(850,291.00)</b>		<b>0.00</b>	<b>(850,291.00)</b>	<b>(418,288.00)</b>
	<b>Subgroup : [9D] Occupational Therapy - Non-medicare Contractual Allowance</b>					
304805-0112-00-000-0	Hospice OT Contra-Waters Edge	1,477.00		0.00	1,477.00	452.00
314805-0112-00-000-0	Medicaid OT Contra-Waters Edge	130,679.00		0.00	130,679.00	83,536.00
354805-0112-00-000-0	Comm Ins OT Contra-Waters Edge	25,762.00		0.00	25,762.00	28,201.00
371007-0112-00-000-0	Mgd Medicare OT Contra-Waters Edge	(67,291.00)		0.00	(67,291.00)	(13,581.00)
374805-0112-00-000-0	Mgd Medicare OT Contra-Waters Edge	439,003.00		0.00	439,003.00	218,575.00
378135-0112-00-000-0	Medicare Mgd Pt B OT Contra-Waters Edge	189,328.00		0.00	189,328.00	69,933.00
	<b>Subtotal [9D] Occupational Therapy - Non-medicare Contractual Allowance</b>	<b>718,958.00</b>		<b>0.00</b>	<b>718,958.00</b>	<b>387,116.00</b>
	<b>Subgroup : [10A] Other - Medicare</b>					
321009-0112-00-000-0	Medicare A NTA Contra-Waters Edge	(527,052.00)		0.00	(527,052.00)	(510,357.00)
321010-0112-00-000-0	Medicare A Nsng Comp Contra-Waters Edge	(902,139.00)		0.00	(902,139.00)	(823,813.00)
324000-0112-00-000-0	Medicare Pt A Ambulance-Waters Edge	(1,935.00)		0.00	(1,935.00)	(2,381.00)
324200-0112-00-000-0	MCR Pt A Chargeable Med Supp-Waters Edge	(78.00)		0.00	(78.00)	(4,633.00)
324205-0112-00-000-0	MCR Pt A Charge Med Supp Contra-Waters Edge	78.00		0.00	78.00	4,633.00
324500-0112-00-000-0	Medicare Pt A IV Therapy-Waters Edge	(22,414.00)		0.00	(22,414.00)	(33,603.00)
324600-0112-00-000-0	Medicare Pt A Lab-Waters Edge	(22,427.00)		0.00	(22,427.00)	(45,339.00)
325000-0112-00-000-0	Medicare Pt A X-Waters Edge	(20,252.00)		0.00	(20,252.00)	(26,478.00)
328000-0112-00-000-0	Medicare Pt A Sequestration-Waters Edge	44,644.00		0.00	44,644.00	18,681.00
329000-0112-00-000-0	Medicare Pt A Settlement-Waters Edge	(16,784.00)		0.00	(16,784.00)	(3,921.00)
335700-0112-00-000-0	Medicare Pt B Flu/Pneumonia-Waters Edge	(4,805.00)		0.00	(4,805.00)	(3,346.00)

Client: **National Health Care Associates, Inc. (CT)**  
 Engagement: **Medicaid - Water's Edge Health & Rehab**  
 Period Ending: **9/30/2023**  
 Trial Balance: **A.01 - TB-CCNH**  
 Workpaper: **A.03 - Grouping Report**

Account	Description	ADJ	JE Ref #	RJE	FINAL	1st PP-FINAL
		9/30/2023			9/30/2023	9/30/2022
<b>Subtotal [10A] Other - Medicare</b>		<b>(1,473,164.00)</b>		<b>0.00</b>	<b>(1,473,164.00)</b>	<b>(1,430,557.00)</b>
<b>Subgroup : [10B]</b>	<b>Other - Non-medicare</b>					
314000-0112-00-000-0	Medicaid Ambulance-Waters Edge	0.00		0.00	0.00	(543.00)
314500-0112-00-000-0	Medicaid IV Therapy-Waters Edge	(1,150.00)		0.00	(1,150.00)	(893.00)
314600-0112-00-000-0	Medicaid Lab-Waters Edge	(856.00)		0.00	(856.00)	(445.00)
315000-0112-00-000-0	Medicaid X-Waters Edge	0.00		0.00	0.00	(32.00)
338000-0112-00-000-0	Medicare Pt B Prior Period-Waters Edge	2,638.00		0.00	2,638.00	768.00
343005-0112-00-000-0	Private Contra Other-Waters Edge	9,378.00		0.00	9,378.00	0.00
344500-0112-00-000-0	Private IV Therapy-Waters Edge	(22.00)		0.00	(22.00)	0.00
344600-0112-00-000-0	Private Lab-Waters Edge	(861.00)		0.00	(861.00)	0.00
345000-0112-00-000-0	Private X-Waters Edge	(280.00)		0.00	(280.00)	0.00
354500-0112-00-000-0	Comm Ins IV Therapy-Waters Edge	(27,181.00)		0.00	(27,181.00)	(17,469.00)
354600-0112-00-000-0	Comm Ins Lab-Waters Edge	(1,471.00)		0.00	(1,471.00)	(5,536.00)
355000-0112-00-000-0	Comm Ins X-Waters Edge	(2,263.00)		0.00	(2,263.00)	(2,729.00)
371009-0112-00-000-0	Mgd Medicare NTA Contra-Waters Edge	(109,192.00)		0.00	(109,192.00)	(29,454.00)
371010-0112-00-000-0	Mgd Medicare Nsgm Comp Contra-Waters Edge	(170,238.00)		0.00	(170,238.00)	(37,168.00)
374000-0112-00-000-0	Mgd Medicare Ambulance-Waters Edge	(1,754.00)		0.00	(1,754.00)	0.00
374200-0112-00-000-0	Mgd Medicare Chargeable Medical Supplies-Waters Edge	0.00		0.00	0.00	(485.00)
374205-0112-00-000-0	Mgd Medicare Chargeable Med Supp Contra-Waters Edge	0.00		0.00	0.00	485.00
374500-0112-00-000-0	Mgd Medicare IV Therapy-Waters Edge	(52,777.00)		0.00	(52,777.00)	(86,037.00)
374600-0112-00-000-0	Mgd Medicare Lab-Waters Edge	(33,515.00)		0.00	(33,515.00)	(41,735.00)
374900-0112-00-000-0	Mgd Medicare Specialty Beds-Waters Edge	0.00		0.00	0.00	(2,250.00)
375000-0112-00-000-0	Mgd Medicare X-Waters Edge	(19,959.00)		0.00	(19,959.00)	(34,801.00)
375700-0112-00-000-0	Mgd Medicare Flu/Pneumonia-Waters Edge	(8,371.00)		0.00	(8,371.00)	(3,330.00)
378000-0112-00-000-0	Mgd Medicare Prior Period-Waters Edge	11,429.00		0.00	11,429.00	576.00
389010-0112-00-000-0	Patient Revenue Capitation -Waters Edge	(342,985.00)		0.00	(342,985.00)	(2,18,920.00)
<b>Subtotal [10B] Other - Non-medicare</b>		<b>(749,410.00)</b>		<b>0.00</b>	<b>(749,410.00)</b>	<b>(479,998.00)</b>
<b>Subgroup : [15]</b>	<b>Interest Income</b>					
391100-0112-00-000-0	Interest Income-Waters Edge	(17,047.00)		0.00	(17,047.00)	(357.00)
<b>Subtotal [15] Interest Income</b>		<b>(17,047.00)</b>		<b>0.00</b>	<b>(17,047.00)</b>	<b>(357.00)</b>
<b>Subgroup : [18]</b>	<b>Other Revenue</b>					
391500-0112-00-000-0	Misc. Other Income-Waters Edge	(26,708.00)		0.00	(26,708.00)	(93,443.00)
391530-0112-00-000-0	Misc Income Rebates-Waters Edge	(561.00)		0.00	(561.00)	0.00
541050-0112-03-000-0	Prior Period Expense-Waters Edge-Administration	(8,655.00)		0.00	(8,655.00)	23,729.00
<b>Subtotal [18] Other Revenue</b>		<b>(35,924.00)</b>		<b>0.00</b>	<b>(35,924.00)</b>	<b>(69,714.00)</b>
<b>Total [30] Statement of Revenue</b>		<b>(19,242,454.00)</b>		<b>0.00</b>	<b>(19,242,454.00)</b>	<b>(17,374,174.00)</b>
<b>Group : [31-32]</b>	<b>Assets</b>					
<b>Subgroup : [A1]</b>	<b>Cash</b>					
101005-0112-00-000-0	Cash Operating-Waters Edge	533,403.00		0.00	533,403.00	234,960.00
102000-0112-00-000-0	Cash - Payroll-Waters Edge	11,849.00		0.00	11,849.00	11,870.00
104000-0112-00-000-0	Cash - Savings-Waters Edge	569,231.00		0.00	569,231.00	401,015.00
105000-0112-00-000-0	Cash - Savings Patients-Waters Edge	79,381.00		0.00	79,381.00	81,495.00
106000-0112-00-000-0	Petty Cash-Waters Edge	1,500.00		0.00	1,500.00	1,500.00
106100-0112-00-000-0	Petty Cash - Resident Funds-Waters Edge	1,350.00		0.00	1,350.00	1,350.00
<b>Subtotal [A1] Cash</b>		<b>1,195,714.00</b>		<b>0.00</b>	<b>1,195,714.00</b>	<b>732,190.00</b>
<b>Subgroup : [A2]</b>	<b>Resident Accounts Receivable</b>					
110000-0112-00-000-0	Accounts Receivable-Waters Edge	483,426.00		0.00	483,426.00	343,680.00
111000-0112-00-000-0	A/R Private-Waters Edge	304,873.00		0.00	304,873.00	287,066.00
111200-0112-00-000-0	A/R Comm Ins-Waters Edge	63,082.00		0.00	63,082.00	74,682.00
111300-0112-00-000-0	A/R Hospice-Waters Edge	93,017.00		0.00	93,017.00	168,640.00
111400-0112-00-000-0	A/R Mgd Medicare-Waters Edge	163,419.00		0.00	163,419.00	103,772.00
112000-0112-00-000-0	A/R Medicare Pt A-Waters Edge	169,866.00		0.00	169,866.00	305,019.00
112500-0112-00-000-0	A/R Medicare Pt B-Waters Edge	11,910.00		0.00	11,910.00	13,354.00
113000-0112-00-000-0	A/R Medicaid-Waters Edge	1,251,606.00		0.00	1,251,606.00	1,278,251.00
114000-0112-00-000-0	A/R Patient Ptcipation-Waters Edge	19,866.00		0.00	19,866.00	143,778.00
116100-0112-00-000-0	Medicare Colls Bad Debt-Waters Edge	11,925.00		0.00	11,925.00	(4,858.00)
116200-0112-00-000-0	Allowance for Doubtful Accounts-Waters Edge	(474,540.00)		0.00	(474,540.00)	(431,043.00)
<b>Subtotal [A2] Resident Accounts Receivable</b>		<b>2,098,450.00</b>		<b>0.00</b>	<b>2,098,450.00</b>	<b>2,282,341.00</b>
<b>Subgroup : [A4]</b>	<b>Inventories</b>					
130000-0112-00-000-0	Inventory-Waters Edge	111,120.00		0.00	111,120.00	95,554.00
<b>Subtotal [A4] Inventories</b>		<b>111,120.00</b>		<b>0.00</b>	<b>111,120.00</b>	<b>95,554.00</b>
<b>Subgroup : [A5]</b>	<b>Prepaid Expenses</b>					
121400-0112-00-000-0	Prepaid Workers Comp-Waters Edge	43,886.00		0.00	43,886.00	42,704.00
122200-0112-00-000-0	Prepaid Gen. Ins-Waters Edge	28,789.00		0.00	28,789.00	32,235.00
129000-0112-00-000-0	Prepaid Expense Other-Waters Edge	7,481.00		0.00	7,481.00	11,234.00
129100-0112-00-000-0	Prepaid Real Estate Taxes-Waters Edge	30,741.00		0.00	30,741.00	31,372.00
129110-0112-00-000-0	Prepaid Personal Property Taxes-Waters Edge	4,410.00		0.00	4,410.00	5,456.00
129200-0112-00-000-0	Prepaid Corp Taxes-Waters Edge	97,290.00		0.00	97,290.00	97,290.00
129300-0112-00-000-0	Prepaid Mgmt Assets-Waters Edge	24,172.00		0.00	24,172.00	17,127.00
129900-0112-00-000-0	CT PET Deferred Tax-Waters Edge	0.00		0.00	0.00	53,869.00
<b>Subtotal [A5] Prepaid Expenses</b>		<b>236,769.00</b>		<b>0.00</b>	<b>236,769.00</b>	<b>291,287.00</b>
<b>Subgroup : [A8]</b>	<b>Other Current Assets</b>					
107000-0112-00-000-0	Resident Refunds-Waters Edge	900.00		0.00	900.00	3,727.00
119000-0112-00-000-0	Due For Cr Crd Colct-Waters Edge	(3,358.00)		0.00	(3,358.00)	0.00
145000-0112-00-000-0	Security Deposits-Waters Edge	22,900.00		0.00	22,900.00	22,900.00
<b>Subtotal [A8] Other Current Assets</b>		<b>20,442.00</b>		<b>0.00</b>	<b>20,442.00</b>	<b>26,627.00</b>
<b>Subgroup : [B4]</b>	<b>Leasehold Improvements</b>					
154000-0112-00-000-0	Lease hold Improvements-Waters Edge	2,270,233.00		51,479.00	2,321,712.00	2,194,403.00
154100-0112-00-000-0	Leasehold Improvement Mgmt-Waters Edge	17,411.00	RJE - 5	0.00	17,411.00	17,411.00
163000-0112-00-000-0	Accum Depr Building-Waters Edge	(18,729.00)		0.00	(18,729.00)	(18,729.00)
164000-0112-00-000-0	Accum Depr LHI-Waters Edge	(1,752,578.00)		0.00	(1,752,578.00)	(1,674,092.00)
164100-0112-00-000-0	Accum Amort LHI Mgmt-Waters Edge	(17,411.00)		0.00	(17,411.00)	(17,411.00)
<b>Subtotal [B4] Leasehold Improvements</b>		<b>498,926.00</b>		<b>51,479.00</b>	<b>550,405.00</b>	<b>501,582.00</b>
<b>Subgroup : [B6]</b>	<b>Movable Equipment</b>					
156000-0112-00-000-0	Major Movable Equip-Waters Edge	1,338,152.00		(51,479.00)	1,286,673.00	1,196,579.00
166000-0112-00-000-0	Accum Depr MME-Waters Edge	(1,017,612.00)	RJE - 5	(51,479.00)	(1,017,612.00)	(942,874.00)
<b>Subtotal [B6] Movable Equipment</b>		<b>320,540.00</b>		<b>(51,479.00)</b>	<b>269,061.00</b>	<b>253,705.00</b>
<b>Subgroup : [B9]</b>	<b>Other Fixed Assets</b>					
153600-0112-00-000-0	Construction in Prog-Waters Edge	0.00		0.00	0.00	51,995.00
<b>Subtotal [B9] Other Fixed Assets</b>		<b>0.00</b>		<b>0.00</b>	<b>0.00</b>	<b>51,995.00</b>
<b>Subgroup : [D6]</b>	<b>Loans to Owners or Related Parties</b>					
141600-0112-00-000-0	Due from Related-Waters Edge	2,009,930.00		0.00	2,009,930.00	1,605,235.00
<b>Subtotal [D6] Loans to Owners or Related Parties</b>		<b>2,009,930.00</b>		<b>0.00</b>	<b>2,009,930.00</b>	<b>1,605,235.00</b>

Client: **National Health Care Associates, Inc. (CT)**  
 Engagement: **Medicaid - Water's Edge Health & Rehab**  
 Period Ending: **9/30/2023**  
 Trial Balance: **A.01 - TB-CCNH**  
 Workpaper: **A.03 - Grouping Report**

Account	Description	ADJ	JE Ref #	RJE	FINAL	1st PP-FINAL
		9/30/2023			9/30/2023	9/30/2022
<b>Total [31-32] Assets</b>		<b>6,491,891.00</b>		<b>0.00</b>	<b>6,491,891.00</b>	<b>5,840,516.00</b>
<b>Group : [33-34]</b>	<b>Liabilities</b>					
<b>Subgroup : [A1]</b>	<b>Trade Accounts Payable</b>					
210000-0112-00-000-0	Accounts Payable-Waters Edge	(1,306,321.00)		0.00	(1,306,321.00)	(832,758.00)
<b>Subtotal [A1] Trade Accounts Payable</b>		<b>(1,306,321.00)</b>		<b>0.00</b>	<b>(1,306,321.00)</b>	<b>(832,758.00)</b>
<b>Subgroup : [A2]</b>	<b>Note Payable</b>					
211002-0112-00-000-0	Notes Payable ST2-Waters Edge	0.00		0.00	0.00	(22,819.00)
211006-0112-00-000-0	Notes/Loans Payable S/T-Waters Edge	0.00		0.00	0.00	(49,089.00)
<b>Subtotal [A2] Note Payable</b>		<b>0.00</b>		<b>0.00</b>	<b>0.00</b>	<b>(71,908.00)</b>
<b>Subgroup : [A3]</b>	<b>Loans Payable for Equipment</b>					
211400-0112-00-000-0	Equipment Obligation ST-Waters Edge	(24,407.00)		0.00	(24,407.00)	(23,129.00)
<b>Subtotal [A3] Loans Payable for Equipment</b>		<b>(24,407.00)</b>		<b>0.00</b>	<b>(24,407.00)</b>	<b>(23,129.00)</b>
<b>Subgroup : [A4]</b>	<b>Accrued Payroll</b>					
250100-0112-00-000-0	Accrued Payroll-Waters Edge	(137,433.00)		0.00	(137,433.00)	(109,389.00)
<b>Subtotal [A4] Accrued Payroll</b>		<b>(137,433.00)</b>		<b>0.00</b>	<b>(137,433.00)</b>	<b>(109,389.00)</b>
<b>Subgroup : [A12]</b>	<b>Other Current Liabilities</b>					
220000-0112-00-000-0	Loans and Exchange-Waters Edge	(2,040.00)		0.00	(2,040.00)	(480.00)
220200-0112-00-000-0	Unclaimed ADP checks-Waters Edge	(2,494.00)		0.00	(2,494.00)	(4,038.00)
221700-0112-00-000-0	Due to Medicaid-Waters Edge	0.00		0.00	0.00	12,848.00
221800-0112-00-000-0	Due to HMS-Waters Edge	0.00		0.00	0.00	(96,900.00)
226200-0112-00-000-0	Patients Fund-Waters Edge	(78,381.00)		0.00	(78,381.00)	(81,495.00)
250000-0112-00-000-0	Accrued Expenses-Waters Edge	(282,662.00)		0.00	(282,662.00)	(265,289.00)
250020-0112-00-000-0	Accrued Pension-Waters Edge	(339,197.00)		0.00	(339,197.00)	(173,726.00)
250030-0112-00-000-0	Accrued Worker's Comp-Waters Edge	(76,000.00)		0.00	(76,000.00)	(51,101.00)
252000-0112-00-000-0	Accrued Vacation-Waters Edge	(377,988.00)		0.00	(377,988.00)	(363,814.00)
254900-0112-00-000-0	CT PET Tax Accrued Expense-Waters Edge	(148,711.00)		0.00	(148,711.00)	22,199.00
271000-0112-00-000-0	Due to Aging in Amer-Waters Edge	(12,900.00)		0.00	(12,900.00)	(12,900.00)
<b>Subtotal [A12] Other Current Liabilities</b>		<b>(1,320,373.00)</b>		<b>0.00</b>	<b>(1,320,373.00)</b>	<b>(1,014,696.00)</b>
<b>Subgroup : [B1]</b>	<b>Loans Payable - Equipment</b>					
211411-0112-00-000-0	Equipment Obligation LT 1-Waters Edge	(11,372.00)		0.00	(11,372.00)	(35,779.00)
<b>Subtotal [B1] Loans Payable - Equipment</b>		<b>(11,372.00)</b>		<b>0.00</b>	<b>(11,372.00)</b>	<b>(35,779.00)</b>
<b>Subgroup : [B3]</b>	<b>Loans from Owners or Related Parties</b>					
221400-0112-00-000-0	Due to Realty-Waters Edge	(1,197,945.00)		0.00	(1,197,945.00)	(986,205.00)
271500-0112-00-000-0	Due to Related-Waters Edge	(561,399.00)		0.00	(561,399.00)	(543,256.00)
274000-0112-00-000-0	Due to Other-Waters Edge	(1,000.00)		0.00	(1,000.00)	(1,000.00)
<b>Subtotal [B3] Loans from Owners or Related Parties</b>		<b>(1,760,344.00)</b>		<b>0.00</b>	<b>(1,760,344.00)</b>	<b>(1,530,461.00)</b>
<b>Total [33-34] Liabilities</b>		<b>(4,560,250.00)</b>		<b>0.00</b>	<b>(4,560,250.00)</b>	<b>(3,618,120.00)</b>
<b>Group : [35]</b>	<b>Equity</b>					
<b>Subgroup : [B3]</b>	<b>Paid-in Surplus</b>					
280100-0112-00-000-0	Paid in Capital-Waters Edge	(1,212,446.00)		0.00	(1,212,446.00)	(1,212,446.00)
286000-0112-00-000-0	Ptner Drawings-Waters Edge	2,700,000.00		0.00	2,700,000.00	0.00
<b>Subtotal [B3] Paid-in Surplus</b>		<b>1,487,554.00</b>		<b>0.00</b>	<b>1,487,554.00</b>	<b>(1,212,446.00)</b>
<b>Subgroup : [B5]</b>	<b>Cumulated Earnings</b>					
280000-0112-00-000-0	Capital-Waters Edge	332,429.00		0.00	332,429.00	332,429.00
280200-0112-00-000-0	Shareholders Undis Earn-Waters Edge	2,493,558.00		0.00	2,493,558.00	2,493,558.00
295000-0112-00-000-0	Retained Earnings-Waters Edge	(6,110,096.00)		0.00	(6,110,096.00)	(3,408,659.00)
<b>Subtotal [B5] Cumulated Earnings</b>		<b>(3,284,109.00)</b>		<b>0.00</b>	<b>(3,284,109.00)</b>	<b>(582,672.00)</b>
<b>Total [35] Equity</b>		<b>(1,796,555.00)</b>		<b>0.00</b>	<b>(1,796,555.00)</b>	<b>(1,795,118.00)</b>
<b>Sum of Account Groups</b>		<b>21,445.00</b>		<b>0.00</b>	<b>21,445.00</b>	<b>17,269.00</b>
<b>Net (Income) Loss</b>		<b>21,445.00</b>		<b>0.00</b>	<b>21,445.00</b>	<b>17,269.00</b>

Client: **National Health Care Associates, Inc. (CT)**  
 Engagement: **Medicaid - Water's Edge Health & Rehab**  
 Period Ending: **9/30/2023**  
 Trial Balance: **A.01 - TB-CCNH**  
 Workpaper: **H.02 - Reclassifying Journal Entries Report**

Account	Description	W/P Ref	Debit	Credit
<b>Reclassifying Journal Entries JE # 1</b>		<b>N.01a</b>		
To reclass MDS, Staff Development and Infection Control salaries to correct line of cost report				
Marcum 101	MDS Coordinator		176,435.00	
Marcum 102	Staff Development		24,268.00	
Marcum 103	Infection Control		160,819.00	
400000-0112-15-092-	Salary-WtrEdge-Nursing-RN-			361,522.00
<b>Total</b>			<b>361,522.00</b>	<b>361,522.00</b>
<b>Reclassifying Journal Entries JE # 2</b>		<b>D.01 - Tab T</b>		
To reclass Leased Equipment to the correct line of cost report				
Marcum 104	Leased Equipment		60,591.00	
435210-0112-03-000-	IT Rental-Waters Edge-Administration			50,460.00
452000-0112-04-000-	Equip Rental-Waters Edge-Fiscal Operations			10,131.00
<b>Total</b>			<b>60,591.00</b>	<b>60,591.00</b>
<b>Reclassifying Journal Entries JE # 3</b>		<b>J.01a</b>		
To reclass management fees into correct line of cost report				
434000-0112-03-000-	Shared Services-Waters Edge-Administration		5,171.00	
431000-0112-04-000-	Consulting Fees-Waters Edge-Fiscal Operations			5,171.00
<b>Total</b>			<b>5,171.00</b>	<b>5,171.00</b>
<b>Reclassifying Journal Entries JE # 4</b>		<b>D.01</b>		
To reclass licenses and chamber dues to correct lines of cost report.				
500000-0112-03-000-	Licenses and Permits-Waters Edge-Administration		2,341.00	
Marcum 105	Chamber Dues		35.00	
491000-0112-03-000-	Dues-Waters Edge-Administration			2,376.00
<b>Total</b>			<b>2,376.00</b>	<b>2,376.00</b>
<b>Reclassifying Journal Entries JE # 5</b>		<b>D.01</b>		
To reclass fixed assets into correct line of cost report.				
154000-0112-00-000-	Lease hold Improvements-Waters Edge		51,479.00	
484000-0112-25-000-	Depe Exp LHI-Waters Edge		10,296.00	
156000-0112-00-000-	Major Movable Equip-Waters Edge			51,479.00
486000-0112-25-000-	Depr Exp MME-Waters Edge			10,296.00
<b>Total</b>			<b>61,775.00</b>	<b>61,775.00</b>



Provider Name: Water's Edge Health & Rehab  
 Provider Number:  
 Period Ended: 9/30/23

Name of Workpaper: VHCL CKLST

**VEHICLE COMPLIANCE CHECKLIST**

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

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

**Conclusion:**