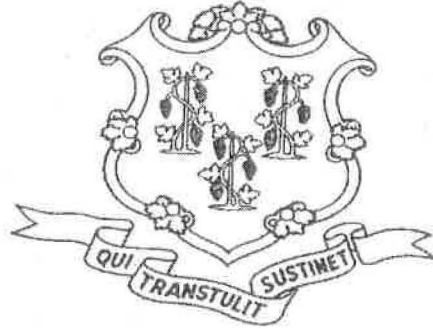


State of Connecticut



Annual Report of Long-Term Care Facility Cost Year 2021

Name of Facility (as licensed) Harbor Hill Care Center, Inc. d/b/a Water's Edge Center for Health & Rehabilitation	
Address (No. & Street, City, State, Zip Code) 111 Church Street, Middletown, CT 06457	
Type of Facility	
<input checked="" type="checkbox"/> Chronic and Convalescent Nursing Home only (CCNH)	<input type="checkbox"/> Rest Home with Nursing Supervision only (RHNS)
<input type="checkbox"/> (Specify)	
Report for Year Beginning 10/1/2020	Report for Year Ending 9/30/2021

License Numbers:	CCNH 2097-C	RHNS	(Specify)	Medicare Provider 07-5381
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Medicaid Provider Numbers:	CCNH 75381	RHNS	ICF-IID
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For Department Use Only

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

General Information

Name of Facility (as licensed) Harbor Hill Care Center, Inc. d/b/a Water's Edge Cent	License No. 2097-C	Report for Year Ended 9/30/2021	Page 1	of 37
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Administrator's/Owner's Certification

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

I HEREBY CERTIFY that I have read the above statement and that I have examined the accompanying Cost Report and supporting schedules prepared for Harbor Hill Care Center, Inc. d/b/a Water's Edge Center for Health & Rehabilitation [facility name], for the cost report period beginning October 1, 2020 and ending September 30, 2021, and that to the best of my knowledge and belief, it is a true, correct, and complete statement prepared from the books and records of the provider(s) in accordance with applicable instructions.

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

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

{a} Subject to Desk Audit Review

Signed (Administrator)		Date	Signed (Owner)		Date
Printed Name (Administrator) Michael Rayel			Printed Name (Owner) Marvin Ostreicher		
Subscribed and Sworn to before me:	State of	Date	Signed (Notary Public)	Comm. Expires / /	
Address of Notary Public					

(Notary Seal)

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

Data Required for Real Wage Adjustment		Page 1A	of 37
Name of Facility Harbor Hill Care Center, Inc. d/b/a Water's Edge Center for Health & Rehabilitation		Period Covered: From 10/1/2020	To 9/30/2021
Address of Facility 111 Church Street, Middletown, CT 06457			
Report Prepared By Marcum LLP		Phone Number 203-781-9600	Date 2/14/2022
Item	Total	CCNH	RHNS (Specify)
1. Dietary wages paid	\$		
2. Laundry wages paid	\$		
3. Housekeeping wages paid	\$		
4. Nursing wages paid	\$		
5. All other wages paid	\$		
6. Total Wages Paid	\$		
7. Total salaries paid	\$		
8. Total Wages and Salaries Paid (As per page 10 of Report)	\$		

Wages - Compensation computed on an hourly wage rate.

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

DO NOT include Fringe Benefit Costs.

General Information and Questionnaire
Type of Facility - Organization Structure

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

General Information and Questionnaire
Corporate Owners

Name of Facility	License No.	Report for Year Ended	Page	of
Harbor Hill Care Center, Inc. d/b/a Water's Edge	2097-C	9/30/2021	3A	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	License No.	Report for Year Ended	Page	of
Harbor Hill Care Center, Inc. d/b/a Water's Edge Ce	2097-C	9/30/2021	3B	37

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 9/30/2021	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	17,986	17,986
National HealthCare Associates	20 E Sunrise Hwy, Valley Stream NY, 11581	<input type="radio"/>	<input checked="" type="radio"/>		Interest	Pg 27 / Line 12d	5,040	5,040
National HealthCare Associates	20 E Sunrise Hwy, Valley Stream NY, 11581	<input type="radio"/>	<input checked="" type="radio"/>		Shared Expenses	Pg 16 / Line m12	567,672	569,585
National HealthCare Associates	20 E Sunrise Hwy, Valley Stream NY, 11581	<input type="radio"/>	<input checked="" type="radio"/>		Rent	Pg 16 / Line m12	1,703	2,274
850 SILAS DEANE	850 Silas Deane Hwy Wethersfield, CT 06109	<input type="radio"/>	<input checked="" type="radio"/>		Rent	Pg 16 / Line m12	16,606	14,122
Preferred Therapy Solutions	850 Silas Deane Hwy Wethersfield, CT 06109	<input type="radio"/>	<input checked="" type="radio"/>		PT, OT, ST Services/ Consulting	Various	709,241	660,756
NOA DIAGNOSTICS	6851 Jericho Tpke, Suite 150 Syosset, NY 11791	<input type="radio"/>	<input checked="" type="radio"/>		Radiology	Pg 20	13,975	13,751
PROCARE LTC PHARMACY OF CT	1492 Highland Ave Cheshire CT 06410	<input type="radio"/>	<input checked="" type="radio"/>		Drugs/OTC/RX Consulting	Various	412,428	373,846
See Attached for Continued List	Various	<input type="radio"/>	<input checked="" type="radio"/>		Various	Various	1,800,835	1,800,835

* 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 9/30/2021			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	654,282	654,282
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	13,695	13,695
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	396,819	396,819
Maple View Center for H&R	856 Maple Street Rocky Hill CT 06067	<input type="radio"/>	<input checked="" type="radio"/>	0%	Consulting Admissions	Page 16 / Line m11	1,343	1,343
CONSTELLATION	One World Trade Center, 285 Fulton St Floor 21, New York, NY 10007	<input type="radio"/>	<input checked="" type="radio"/>	0%	CNAs	Page 13 / Line	14,696	14,696
		<input type="radio"/>	<input checked="" type="radio"/>	0%				

* 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 9/30/2021	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.)				
<input checked="" type="radio"/> Yes <input type="radio"/> No If "No," explain fully why such allocation was not made.				
N/A				

General Information and Questionnaire Leases (Excluding Real Property)

Operating Leases - Include all long-term leases for motor vehicles and equipment that have not been capitalized. Short-term leases or as needed rentals should not be included in these amounts.

Name of Facility			License No.	Report for Year Ended			Page	of
Harbor Hill Care Center, Inc. d/b/a Water's Edge Center for			2097-C	9/30/2021			6	37
Name and Address of Lessor	Related * to Owners, Operators, Officers		Description of Items Leased	Date of Lease**	Term of Lease	Annual Amount of Lease	Amount Claimed	
	Yes	No						
Reliable - 2610 Nostrand Ave Brooklyn, NY 11210	<input type="radio"/>	<input checked="" type="radio"/>	Computer Equipment	10/01/05	60 Months	3,708	3,708	
Wescom Solutions, PO Box 674802, Detroit, MI 48267	<input type="radio"/>	<input checked="" type="radio"/>	Software	03/07/12	Ongoing	44,251	44,251	
Pitney Bowes, 2225 American Drive, Neenah, WI 54956-1005	<input type="radio"/>	<input checked="" type="radio"/>	Postage Meter	Ongoing	Ongoing	10,036	10,036	
De Lage Landen Financial Svces, Inc.-1111 Old Eagle School Road Wayne, PA 19087-8608	<input type="radio"/>	<input checked="" type="radio"/>	Copier	04/01/18	39 Months	812	812	
	<input type="radio"/>	<input checked="" type="radio"/>						
	<input type="radio"/>	<input checked="" type="radio"/>						
	<input type="radio"/>	<input checked="" type="radio"/>						
	<input type="radio"/>	<input checked="" type="radio"/>						
	<input type="radio"/>	<input checked="" type="radio"/>						
	<input type="radio"/>	<input checked="" type="radio"/>						
							Total ***	58,807

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.

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 9/30/2021	Page 7	of 37
The records of this facility for the period covered by this report were maintained on the following basis: <input checked="" type="radio"/> Accrual <input type="radio"/> Cash <input type="radio"/> Modified Cash				
Is the accounting basis for this period the same as for the previous period? <input checked="" type="radio"/> Yes <input type="radio"/> No If "No," explain. N/A				
Independent Accounting Firm				
Name of Accounting Firm 1 Marcum LLP 2 3 4		Address (No. & Street, City, State, Zip Code) 555 Long Wharf Drive, 8th Floor, New Haven, CT 06511		
Services Provided by This Firm (<i>describe fully</i>)				
1 Compilation, preparation of Medicare and Medicaid cost reports and YE tax services		\$	20,830	
2		\$		
3		\$		
4		\$		
			Charge for Services Provided \$ 20,830	
Are These Charges Reflected in the Expenditure Portion of This Report? If Yes, Specify Expense Classification and Line No. <input checked="" type="radio"/> Yes <input type="radio"/> No Page 15 / Line 1d				
Legal Services Information				
Name of Legal Firm or Independent Attorney 1 GOLDMAN GRUDER & WOOD 2 TREASURER STATE OF CONN. 3 State Marshal 4 Bianca, Robert 5			Telephone Number 203-899-8900 860-702-3000 N/A N/A	
Address (No. & Street, City, State, Zip Code) 1 200 CONNECTICUT AVENUE NORWALK CT 06854 2 55 ELM ST #2, HARTFORD, CT 06106 3 N/A 4 N/A 5				
Services Provided by This Firm (<i>describe fully</i>)				
1 Collections (Disallowed on Pg 28)		\$	15,203	
2 Conservatorship (Disallowed on Pg 28)		\$	4,250	
3 Conservatorship (Disallowed on Pg 28)		\$	500	
4 Various Legal Fees (Disallowed on Pg 28)		\$	5,000	
5		\$		
			Charge for Services Provided \$ 24,953	
Are These Charges Reflected in the Expenditure Portion of This Report? If Yes, Specify Expense Classification and Line No. <input checked="" type="radio"/> Yes <input type="radio"/> No Page 15 / Line 1e				

Schedule of Resident Statistics

Name of Facility Harbor Hill Care Center, Inc. d/b/a Water's Edge Center for Health & Re				License No. 2097-C		Report for Year Ended 9/30/2021				Page 8		of 37	
	Total All Levels	Total CCNH Level	Total RHNS Level	Total (Specify)	Period 10/1 Thru 6/30				Period 7/1 Thru 9/30				
					Total	CCNH	RHNS	(Specify)	Total	CCNH	RHNS	(Specify)	
1. Certified Bed Capacity													
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	123	123			123	123							
B. As of midnight of THIS report period	132	132							132	132			
3. Total Number of Days Care Provided During Period													
A. Medicare	2,676	2,676			1,884	1,884			792	792			
B. Medicaid (Conn.)	36,262	36,262			26,407	26,407			9,855	9,855			
C. Medicaid (other states)													
D. Private Pay	2,469	2,469			1,664	1,664			805	805			
E. State SSI for RCH													
F. Other (Specify) Managed Care / Hospice	2,896	2,896			2,121	2,121			775	775			
G. Total Care Days During Period (3A thru F)	44,303	44,303			32,076	32,076			12,227	12,227			
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			6	6			2	2			
B. Other Bed Reserve Days	1	1			1	1							
5. Total Resident Days (3G + 4A + 4B)	44,312	44,312			32,083	32,083			12,229	12,229			

Schedule of Resident Statistics (Cont'd)

Name of Facility Harbor Hill Care Center, Inc. d/b/a Water's Edge	License No. 2097-C	Report for Year Ended 9/30/2021	Page 9	of 37
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4. Were there any changes in the certified bed capacity during the report year? Yes No
 If "YES", provide the following information:

Date of Change	Place of Change			Change in Beds						Capacity After Change			Reason for Change
	CCNH	RHNS	(Specify)	Lost			Gained			CCNH	RHNS	(Specify)	
	(1)	(2)	(3)	(1)	(2)	(3)	(1)	(2)	(3)	CCNH	RHNS	(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)
1st change			
2nd change			
3rd change			
4th change			

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

Item	Medicare	Medicaid		Self-Pay			Other State Assisted	
	CCNH	CCNH	RHNS	CCNH	RHNS	(Specify)	R.C.H.	ICF-MR
No. of Residents	7	97		28				
Per Diem Rate								
a. One bed rm.	Various	295.19		505.00				
b. Two bed rms.	Various	295.19		495.00				
c. Three or more bed rms.								

7. Total Number of Physical Therapy Treatments

	TOTAL	CCNH	RHNS	(Specify)
A. Medicare - Part B	5,486	5,486		
B. Medicaid (Exclusive of Part B)				
1. Maintenance Treatments				
2. Restorative Treatments	2,450	2,450		
C. Other	7,610	7,610		
D. Total Physical Therapy Treatments	15,546	15,546		
8. Total Number of Speech Therapy Treatments				
A. Medicare - Part B	1,103	1,103		
B. Medicaid (Exclusive of Part B)				
1. Maintenance Treatments				
2. Restorative Treatments	245	245		
C. Other	1,453	1,453		
D. Total Speech Therapy Treatments	2,801	2,801		
9. Total Number of Occupational Therapy Treatments				
A. Medicare - Part B	3,884	3,884		
B. Medicaid (Exclusive of Part B)				
1. Maintenance Treatments				
2. Restorative Treatments	1,563	1,563		
C. Other	6,612	6,612		
D. Total Occupational Therapy Treatments	12,059	12,059		

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	9/30/2021	10	37		
Are time records maintained by all individuals receiving compensation? <input checked="" type="radio"/> Yes <input type="radio"/> No						
	Total Cost and Hours					
Item	CCNH	Hours	RHNS	Hours	(Specify)	Hours
A. Salaries and Wages*						
1. Operators/Owners (Complete also Sec. I of Schedule A1)	39,912	54				
2. Administrator(s) (Complete also Sec. III of Schedule A1)	147,711	2,080				
3. Assistant Administrator (Complete also Sec. IV of Schedule A1)						
4. Other Administrative Salaries (telephone operator, clerks, receptionists, etc.)	210,441	8,534				
5. Dietary Service						
a. Head Dietitian	43,938	1,265				
b. Food Service Supervisor	73,892	2,080				
c. Dietary Workers	399,472	22,636				
6. Housekeeping Service						
a. Head Housekeeper	32,448	1,060				
b. Other Housekeeping Workers	376,894	21,893				
7. Repairs & Maintenance Services						
a. Engineer or Chief of Maintenance	60,707	1,715				
b. Other Maintenance Workers	127,737	5,442				
8. Laundry Service						
a. Supervisor						
b. Other Laundry Workers	44,190	2,226				
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	253,271	4,168				
b. RN						
1. Direct Care	547,418	9,268				
2. Administrative**	301,721	7,715				
c. LPN						
1. Direct Care	1,385,350	43,053				
2. Administrative**						
d. Aides and Attendants	1,854,026	95,569				
e. Physical Therapists						
f. Speech Therapists						
g. Occupational Therapists						
h. Recreation Workers	284,723	11,443				
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	122,490	4,104				
n. Marketing	100,044	2,080				
o. Other (Specify)						
See Attached Schedule	75,801	2,259				
<i>A-13. Total Salary Expenditures</i>	6,482,186	248,644				

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

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

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

State of Connecticut

Annual Report of Long-Term Care Facility

CSP-11 Rev. 10/2005

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

Name of Facility				License No.	Report for Year Ended			Page	of	
Harbor Hill Care Center, Inc. d/b/a Water's Edge Center for Health & Reh				2097-C	9/30/2021			11	37	
Name	Salary Paid			Fringe Benefits and/or Other Payments (describe fully)	Full Description of Services Rendered	Total Hours Worked	Line Where Claimed on Page 10	Name and Address of All Other Employment**	Total Hours Worked	Compensation Received
	CCNH	RHNS	(Specify)							
Section I - Operators/Owners										
Marvin J Ostreicher	39,912			Non Discriminatory	Supervises Operations, Deals with DNS & Other	54	A1	See Attached		
Section II - Other related parties of Operators/Owners employed in and paid by facility (EXCEPT those who may be the Administrator or Assistant Administrators who are identified on Page 12).										

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

** Include all employment worked during the cost year.

	TOTAL	BEDS	AllocatedBenefits	Total w/ Bnft
Augusta	40.90	72	4.02	44.92
Belair	44.65	102	5.69	50.34
Bethel	51.65	161	8.98	60.63
Bloomfield	43.90	120	6.69	50.59
Brattleboro	43.15	80	4.46	47.61
Brentwood	43.40	78	4.35	47.75
Brewer	43.40	111	6.19	49.59
Bristol	42.65	132	7.36	50.01
Cambridge	42.90	160	8.92	51.82
Catskill	47.15	136	7.59	54.74
Colony	41.65	92	5.13	46.78
Country	42.65	111	6.19	48.84
Dover	42.45	112	6.25	48.70
Eastside	44.65	69	3.85	48.50
Eliot	40.65	114	6.36	47.01
Glen Falls	51.65	120	6.69	58.34
Hebrew Home	52.90	257	14.33	67.23
Huntington	47.90	320	17.85	65.75
Kennebunk	41.65	78	4.35	46.00
Ludlowe	47.15	144	8.03	55.18
Maple View	43.90	120	6.69	50.59
Marlborough	43.65	120	6.69	50.34
Maywood	13.65	120	6.69	20.34
Milford	45.15	120	6.69	51.84
Newton Wellseley	39.65	110	6.14	45.79
Norway	40.65	70	3.90	44.55
Poughkeepsie	45.15	200	11.16	56.31
Regency	44.40	130	7.25	51.65
Reservoir	40.65	144	8.03	48.68
Riverside	45.65	345	19.24	64.89
Rutland	42.45	125	6.97	49.42
Sachem	40.45	111	6.19	46.64
Sands Point	44.45	180	10.04	54.49
Utica	44.70	117	6.53	51.23
Village Crest	43.00	95	5.30	48.30
Water's Edge	45.25	150	8.37	53.62
Westgate	33.30	104	5.80	39.10
Winship	41.00	72	4.02	45.02
Vacation	98.25			
Sick	10.25			
Personal	21.25			
Holiday	149.25			
Total	1913.15	5,002	279	1,913.15

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

Name of Facility (as licensed)				License No.	Report for Year Ended			Page	of	
Harbor Hill Care Center, Inc. d/b/a Water's Edge Center for Health & I				2097-C	9/30/2021			12	37	
Name	Salary Paid			Fringe Benefits and/or Other Payments (describe fully)	Full Description of Services Rendered	Total Hours Worked	Line Where Claimed on Page 10	Name and Address of All Other Employment**	Total Hours Worked	Compensation Received
	CCNH	RHNS	(Specify)							
Section III - Administrators***										
Michael Rayel	147,711			Non Discriminatory	Administrator	2,080	A2			
Section IV - Assistant Administrators										

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

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

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

B. Report of Expenditures - Professional Fees

Name of Facility	License No.	Report for Year Ended	Page	of		
Harbor Hill Care Center, Inc. d/b/a Water's Edge Ce	2097-C	9/30/2021	13	37		
Total Cost and Hours						
Item	CCNH	Hours	RHNS	Hours	(Specify)	Hours
*B. Direct care consultants paid on a fee for service basis in lieu of salary (For all such services complete Schedule B1)						
1. Dietitian						
2. Dentist	8,885	561				
3. Pharmacist	15,938	159				
4. Podiatrist						
5. Physical Therapy						
a. Resident Care	325,147	5,425				
b. Other						
6. Social Worker						
7. Recreation Worker						
8. Physicians						
a. Medical Director (entire facility)	88,500	392				
b. Utilization Review (Title 18 and 19 only) monthly meeting						
c. Resident Care**						
d. Administrative Services facility						
1. Infection Control Committee (Quarterly meetings)						
2. Pharmaceutical Committee (Quarterly meetings)						
3. Staff Development Committee (Once annually)						
e. Other (Specify) Non-Allowable Orthopedic Physicians	20,702	46				
9. Speech Therapist						
a. Resident Care	124,959	2,822				
b. Other						
10. Occupational Therapist						
a. Resident Care	260,975	5,314				
b. Other						
11. Nurses and aides and attendants						
a. RN						
1. Direct Care	91,466	1,599				
2. Administrative***						
b. LPN						
1. Direct Care	242,152	4,354				
2. Administrative***						
c. Aides	299,294	10,147				
d. Other						
12. Other (Specify) See Attached Schedule	46,892	479				
B-13 Total Fees Paid in Lieu of Salaries	1,524,910	31,298				

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

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

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

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

Name of Facility Harbor Hill Care Center, Inc. d/b/a Water's Edge Center		License No. 2097-C		Report for Year Ended 9/30/2021	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 / Nursing Consultant	<input checked="" type="radio"/>	<input type="radio"/>	Common Ownership		
Preferred Therapy-850 Silas Deane HWY Wethersfield CT	PT, OT, ST / Consult Rehab	<input checked="" type="radio"/>	<input type="radio"/>	Common Ownership		
EKB LLC - 328 Commonwealth Avenue, New Britain, CT, 06043	Medical Director	<input type="radio"/>	<input checked="" type="radio"/>	N/A		
Prakash Huded, MD - 78 Marlborough Street, Portland, CT 06480	Medical Director	<input type="radio"/>	<input checked="" type="radio"/>	N/A		
TERRY REARDON 105 LIBERTY STREET MADISON CT 06443	Orthopedic Dr (Physician Fees)	<input type="radio"/>	<input checked="" type="radio"/>	N/A		
STARLING PHYSICIANS PC 2110 SILAS DEANE HIGHWAY ROCKY HILL CT 06067	Orthopedic Dr (Physician Fees)	<input type="radio"/>	<input checked="" type="radio"/>	N/A		
Orthopedic Associates of Middletown, 512 Saybrook Rd, Middletown, CT 06457	Orthopedic Dr (Physician Fees)	<input type="radio"/>	<input checked="" type="radio"/>	N/A		
HARTFORD HEALTHCARE MEDICAL GROUP PO BOX 417695 BOSTON MA 02241	Orthopedic Dr (Physician Fees)	<input type="radio"/>	<input checked="" type="radio"/>	N/A		
Preferred Professional Service - 850 Silas Deane Highway, Wethersfield, CT 06109	Contract RNs / LPNs / CNAs	<input checked="" type="radio"/>	<input type="radio"/>	Common Ownership		
Maple View Center for H&R 856 Maple Street Rocky Hill CT 06067	Social Service / Admissions Consultant	<input type="radio"/>	<input checked="" type="radio"/>	N/A		
CLIMB MEDICAL GROUP LLC PO Box 23369 Belfast, ME 04915	Nursing Consultant / Consult Rehab	<input type="radio"/>	<input checked="" type="radio"/>	N/A		
MAXIM HEALTHCARE SVCS DBA MAXIM STAFFING SOLUTIONS	Contract RNs / LPNs / CNAs	<input type="radio"/>	<input checked="" type="radio"/>	N/A		
The Nurse Network - 653 Main Street, Plantsville, CT 06479	Contract RNs / LPNs / CNAs	<input type="radio"/>	<input checked="" type="radio"/>	N/A		
PARTNERS INTERPRETING LLC 60 Man Mar Drive Plainville, MA 02760	Speech Therapist	<input type="radio"/>	<input checked="" type="radio"/>	N/A		
AAA Nursing Care - 3303 Main Street, Stratford, CT 06614	Contract RNs / LPNs / CNAs	<input type="radio"/>	<input checked="" type="radio"/>	N/A		
MassTex Imaging LLC- 3 Electronics Avenue Suite # 201 Danvers, MA 01923-1099	Speech Therapist	<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		
CONSTELLATION, One World Trade Center, 285 Fulton St Floor 21, New York, NY 10007	Contract RNs / LPNs / CNAs	<input type="radio"/>	<input checked="" type="radio"/>	N/A		
WORLDWIDE STAFFING, 175 Dwight Rd #202, Longmeadow, Massachusetts	Contract RNs / LPNs / CNAs	<input type="radio"/>	<input checked="" type="radio"/>	N/A		
N/A (Disallowed)	Respiratory Therapist	<input type="radio"/>	<input checked="" type="radio"/>	N/A		
		<input type="radio"/>	<input checked="" type="radio"/>			

* Use additional sheets if necessary.
 ** Refer to Page 4 for definition of related.

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	9/30/2021		15	37
Item	Total	CCNH	RHNS	(Specify)	
I. Administrative and General					
a. Employee Health & Welfare Benefits					
1. Workmen's Compensation	\$ 253,760	253,760			
2. Disability Insurance	\$				
3. Unemployment Insurance	\$ 88,482	88,482			
4. Social Security (F.I.C.A.)	\$ 479,371	479,371			
5. Health Insurance	\$ 654,282	654,282			
6. Life Insurance (employees only) (not-owners and not-operators)	\$				
7. Pensions (Non-Discriminatory) (not-owners and not-operators)	\$ 20,220	20,220			
8. Uniform Allowance	\$				
9. Other (<i>Specify</i>) See Attached Schedule	\$ 10,001	10,001			
b. Personal Retirement Plans, Pensions, and Profit Sharing Plans for Owners and Operators (Discriminatory)*	\$				
c. Bad Debts*	\$ 458,994	458,994			
d. Accounting and Auditing	\$ 20,830	20,830			
e. Legal (<i>Services should be fully described on Page 7</i>)	\$ 24,953	24,953			
f. Insurance on Lives of Owners and Operators (<i>Specify</i>)*	\$				
g. Office Supplies	\$ 17,309	17,309			
h. Telephone and Cellular Phones					
1. Telephone & Pagers	\$ 35,527	35,527			
2. Cellular Phones	\$ 2,210	2,210			
i. Appraisal (<i>Specify purpose and attach copy</i>)*	\$				
j. Corporation Business Taxes (<i>franchise tax</i>)	\$				
k. Other Taxes (<i>Not related to property - See Page 22</i>)					
1. Income*	\$ 78,861	78,861			
2. Other (<i>Specify</i>) See Attached Schedule	\$				
3. Resident Day User Fee	\$ 830,837	830,837			
Subtotal	\$ 2,975,637	2,975,637			

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

(Carry Subtotals forward to next page)

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	9/30/2021		16	37
Item	Total	CCNH	RHNS	(Specify)	
Subtotals Brought Forward:		2,975,637	2,975,637		
1. Travel and Entertainment					
1. Resident Travel and Entertainment	\$				
2. Holiday Parties for Staff	\$				
3. Gifts to Staff and Residents	\$ 24,005	24,005			
4. Employee Travel	\$ 1,582	1,582			
5. Education Expenses Related to Seminars and Conventions	\$ 17,005	17,005			
6. Automobile Expense (<i>not purchase or depreciation</i>)	\$				
7. Other (<i>Specify</i>) See Attached Schedule	\$				
m. Other Administrative and General Expenses					
1. Advertising Help Wanted (<i>all such expenses</i>)	\$				
2. Advertising Telephone Directory (<i>all such expenses</i>)***	\$				
3. Advertising Other (<i>Specify</i>)*** See Attached Schedule	\$ 34,387	34,387			
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	\$ 3,431	3,431			
* 8. Dues and Membership Fees to Professional Associations (<i>Specify</i>) See Attached Schedule	\$ 12,024	12,024			
8a. Dues to Chamber of Commerce & Other Non-Allowable Org.***	\$ 358	358			
9. Subscriptions	\$ 4,707	4,707			
10. Contributions*** See Attached Schedule	\$				
11. Services Provided by Contract (<i>Specify and Complete Schedule C-2, Page 21 for each firm or individual</i>)	\$ 152,339	152,339			
12. Administrative Management Services**	\$ 603,967	603,967			
13. Other (<i>Specify</i>) See Attached Schedule	\$ 50,688	50,688			
C-14 Total Administrative & General Expenditures	\$ 3,880,130	3,880,130			

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

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

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

Schedule of Other Travel and Entertainment

Description	CCNH	RHNS	(Specify)
	-		
Total Other Travel and Entertainment	\$ -	\$ -	\$ -

Schedule of Other Advertising

Description	CCNH	RHNS	(Specify)
	-		
Marketing / Promotional Advertising (Disallowed on Pg 28)	34,387		
Total Other Advertising	\$ 34,387	\$ -	\$ -

Schedule of Dues

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

Schedule of Contributions

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

Schedule of Other Administrative and General

Description	CCNH	RHNS	(Specify)
	-		
Licenses and Permits	\$ 1,875		
Routine Bank Charges	25,525		
Hotel Expense (Disallowed on Pg 28a)	(15)		
Misc. Expense (Disallowed on Pg 28a)	5,785		
Prior Period Expense (Disallowed on Pg 28a)	\$ 17,518		
Total Other Administrative and General	\$ 50,688	\$ -	\$ -

Schedule C-1 - Management Services*

Name of Facility Harbor Hill Care Center, Inc. d/b/a Water	License No. 2097-C	Report for Year Ended 9/30/2021	Page of 17 37
Name & Address of Individual or Company Supplying Service	Cost of Management Service	Full Description of Mgmt. Service Provided	Indicate Where Costs are Included in Annual Report Page #/Line #
National Healthcare	603,967	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	9/30/2021		18	37
Item	Total	CCNH	RHNS	(Specify)		
2. Dietary						
a. In-House Preparation & Service						
1. Raw Food	\$ 323,360	323,360				
2. Non-Food Supplies	\$					
3. Other (Specify) _____	\$					
b. Purchased Services (by contract other than through Management Services) (Complete Schedule C-2 att. Page 21)						
	\$ 8,710	8,710				
c. Other (Specify) _____						
Other Dietary Supplies	\$ 26,096	26,096				
2D. Total Dietary Expenditures (2a + b + c + d)	\$ 358,166	358,166				
2E. Dietary Questionnaire						
F. Resident Meals:	Total no. of meals served per day:*					
G. Is cost of employee meals included in 2D? <input type="radio"/> Yes <input checked="" type="radio"/> No						
H. Did you receive revenue from employees? <input type="radio"/> Yes <input checked="" type="radio"/> No If yes, specify amt.						
I. Where is the revenue received reported in the Cost Report? (Page/Line Item)						
J. Is cost of meals provided to persons other than employees or residents (i.e., Board Members, Guests) included in 2D? <input type="radio"/> Yes <input checked="" type="radio"/> No If yes, specify cost.						
K. Is any revenue collected from these people? <input type="radio"/> Yes <input checked="" type="radio"/> No If yes, specify amt.						
L. Where is the revenue received reported in the Cost Report? (Page/Line Item)						
M. Is cost of food (other than meals, e.g., snacks at monthly staff meetings, board meetings) provided to employees included in 2D? <input type="radio"/> Yes <input checked="" type="radio"/> No If yes, specify cost.						
N. Is any revenue collected from employees? <input type="radio"/> Yes <input checked="" type="radio"/> No If yes, specify amt.						
O. Where is the revenue received reported in the Cost Report? (Page/Line Item)						

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

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

Name of Facility		License No.	Report for Year Ended	Page	of
Harbor Hill Care Center, Inc. d/b/a Water's Edge Center		2097-C	9/30/2021	19	37
Item		Total	CCNH	RHNS	(Specify)
3. Laundry					
a. In-House Processing*		Lbs.			
1. Bed linens, cubicle curtains, draperies, gowns and other resident care items washed, ironed, and/or processed.***		Amt. \$	4,276	4,276	
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)		\$	160,027	160,027	
c. Other (Specify) Other Laundry Supplies		\$	45,002	45,002	
3D. Total Laundry Expenditures (3a + b + c)		\$	209,305	209,305	
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 Edg		2097-C	9/30/2021		20	37
Item		Total	CCNH	RHNS	(Specify)	
4.	Housekeeping	Sq. Ft. Serviced by Personnel				
a.	In-House Care					
1.	Supplies - Cleaning (<i>Mops, pails, brooms, etc.</i>)	Amt. \$	43,145	43,145		
b.	Purchased Services (<i>by contract other than through Management Services</i>) (<i>Complete Schedule C-2 att. Page 21</i>)	Sq. Ft. Serviced by Personnel				
		Amt. \$				
C.	Other (<i>Specify</i>)	\$				
4D.	Total Housekeeping Expenditures (4a + b + c)	\$	43,145	43,145		
5.	Resident Care (Supplies)**					
a.	Prescription Drugs***					
1.	Own Pharmacy	\$	334,626	334,626		
2.	Purchased from	\$				
b.	Medicine Cabinet Drugs	\$	25,024	25,024		
c.	Medical and Therapeutic Supplies	\$	97,696	97,696		
d.	Ambulance/Limousine***	\$	1,423	1,423		
e.	Oxygen					
1.	For Emergency Use	\$				
2.	Other***	\$	10,274	10,274		
f.	X-rays and Related Radiological Procedures***	\$	13,975	13,975		
g.	Dental (<i>Not dentists who should be included under salaries or fees</i>)	\$				
h.	Laboratory***	\$	55,549	55,549		
i.	Recreation	\$	26,987	26,987		
j.	Direct Management Services*	\$				
k.	Indirect Management Services*	\$				
l.	Other (Specify)**** See Attached Schedule	\$	220,112	220,112		
5M.	Total Resident Care Expenditures (5a - 5j)	\$	785,666	785,666		

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

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

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

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

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

Name of Facility				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	9/30/2021	21	37			
Name of Individual or Company	Address	Related ** to Owners, Operators, Officers		Explanation of Relationship	Full Explanation of Service Provided*	Total Cost/Page Ref.***				
		Yes	No			CCNH	RHNS	(Specify)	Pg	Line
ADP	Philadelphia, PA 19170-0372	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Payroll Processing	15,751			16	m11
MANHATTAN TECH SUPPORT	55 W 39TH ST, NEW YORK, NY 10018	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Computer Maintenance Systems	30,922			16	m11
Smartlinx	333 Thornall St. 4th Floor Edison, NJ 08837	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Time & Attendance	13,889			16	m11
Med Apparel	Parkway, Mt. Vernon, NY 10550	<input type="radio"/>	<input checked="" type="radio"/>	N/A	LAUNDRY/LINEN	39,702			19	3b
Unitex Textile Rental	Parkway, Mt. Vernon, NY 10550	<input type="radio"/>	<input checked="" type="radio"/>	N/A	LAUNDRY/LINEN	120,325			19	3b
RJ Lawn Care	168 Sandy Brook Rd, North Scituate, RI 02857	<input type="radio"/>	<input checked="" type="radio"/>	N/A	LAWN AND SNOW REMOVAL	25,153			22	6f
Emcore Serices	5 Dakota Dr #111, New Hyde Park, NY 11042	<input type="radio"/>	<input checked="" type="radio"/>	N/A	HVAC Services	42,174			22	6f
City of Middletown	245 deKoven Drive, Middletown, CT 06457	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Sanitation	15,051			22	6f
		<input type="radio"/>	<input checked="" type="radio"/>							
		<input type="radio"/>	<input checked="" type="radio"/>							
		<input type="radio"/>	<input checked="" type="radio"/>							
		<input type="radio"/>	<input checked="" type="radio"/>							
		<input type="radio"/>	<input checked="" type="radio"/>							
		<input type="radio"/>	<input checked="" type="radio"/>							

* List all contracted services over \$10,000. Use additional sheets if necessary.
 ** Refer to Page 4 for definition of related.
 *** Please cross-reference amount to the appropriate page in the Annual Report (Pages 16, 18, 19, 20 or 22).

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

Name of Facility	License No.	Report for Year Ended			Page	of
Harbor Hill Care Center, Inc. d/b/a Water's Ed	2097-C	9/30/2021			22	37
Item	Total	CCNH	RHNS	(Specify)		
6. Maintenance & Operation of Plant						
a. Repairs & Maintenance	\$					
b. Heat	\$ 61,152	61,152				
c. Light & Power	\$ 162,254	162,254				
d. Water	\$ 18,309	18,309				
e. Equipment Lease (<i>Provide detail on page 6</i>)	\$ 58,807	58,807				
f. Other (<i>itemize</i>) See Attached Schedule	\$ 238,336	238,336				
6g. Total Maint. & Operating Expense (6a - 6f)	\$ 538,858	538,858				
7. Depreciation (<i>complete schedule page 23*</i>)						
a. Land Improvements	\$					
b. Building & Building Improvements	\$					
c. Non-Movable Equipment	\$					
d. Movable Equipment	\$ 71,367	71,367				
*7e. Total Depreciation Costs (7a + b + c + d)	\$ 71,367	71,367				
8. Amortization (<i>Complete att. Schedule Page 24*</i>)						
a. Organization Expense	\$					
b. Mortgage Expense	\$					
c. Leasehold Improvements	\$ 72,471	72,471				
d. Other (<i>Specify</i>)	\$					
*8e. Total Amortization Costs (8a + b + c + d)	\$ 72,471	72,471				
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	\$ 125,449	125,449				
b. Real estate taxes paid by lessor	\$					
c. Personal property taxes	\$ 18,119	18,119				
11. Total Property Expenses (7e + 8e + 9 + 10)	\$ 1,007,406	1,007,406				

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

Depreciation Schedule

Name of Facility Harbor Hill Care Center, Inc. d/b/a Water's Edge Center for Health & Re			License No. 2097-C			Report for Year Ended 9/30/2021			Page 23	of 37		
Property Item	Historical Cost Exclusive of Land	Less Salvage Value	Cost to Be Depreciated	Accumulated Depreciation to Beginning of Year's Operations	Method of Computing Depreciation	Useful Life	Depreciation for This Year	Totals				
A. Land Improvements												
1. Acquired prior to this report period												
2. Disposals (attach schedule)												
3. Acquired during this report period (attach schedule)												
A-4. Subtotal												
B. Building and Building Improvements												
1. Acquired prior to this report period												
2. Disposals (attach schedule)												
3. Acquired during this report period (attach schedule)												
B-4. Subtotal												
C. Non-Movable Equipment												
1. Acquired prior to this report period												
2. Disposals (attach schedule)												
3. Acquired during this report period (attach schedule)												
C-4. Subtotal												
	Is a mileage logbook maintained?		Date of Acquisition		Historical Cost Exclusive of Land	Less Salvage Value	Cost to Be Depreciated	Accumulated Depreciation to Beginning of Year's Operations	Method of Computing Depreciation	Useful Life	Depreciation for This Year	Totals
	Yes	No	Month	Year								
D. Movable Equipment												
1. Motor Vehicles (Specify name, model and year of each vehicle)												
a. 1999 Plymouth Van		X	2	2002	12,747		12,747	12,747	S/L	4		
b.												
c.												
d.												
2. Movable Equipment												
a. Acquired prior to this report period			Var	Var	1,049,530		1,049,530	788,431	S/L	Various	66,342	
b. Disposals (attach schedule)												
c. Acquired during this report period (attach schedule)			Var	Var	56,489		56,489		S/L	Various	5,025	
D-3. Subtotal												71,367
E. Total Depreciation												
											71,367	

Schedule of Land Improvements Acquired during this report period

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

*Ties to Page 23, Line A3

**Ties to Page 23, Line A2

Schedule of Building Improvements Acquired during this report period

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

*Ties to Page 23, Line B3

**Ties to Page 23, Line B2

Schedule of Non-Movable Equipment Acquired during this report period

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

*Ties to Page 23, Line C3

**Ties to Page 23, Line C2

Schedule of Movable Equipment Acquired during this report period

Acquisition Date	Description of Item	Cost	Useful Life	Depreciation
Additions:				
10/31/2020	Capri 2Way Lift Chair	\$ 1,059	10	\$ 106
10/31/2020	Printer & Heat Press	2,311	5	462
10/31/2020	12 Reduce Max Mattresses	2,695	5	539
11/30/2020	Bedside Cabinet	1,439	15	88
2/28/2021	4 Electric Beds	3,374	12	187
3/31/2021	10 Reduce Mattresses	2,180	5	254
4/30/2021	4 Dell Optiplex Computers	3,427	3	571
5/31/2021	Dell Laptop & Monitor	1,299	3	180
6/30/2021	2 Dell Laptops	2,486	3	276
6/30/2021	Dell Laptop	1,186	3	132
6/30/2021	Dell Laptop	1,173	3	130
6/30/2021	2 Dell Laptops	2,354	3	261
7/31/2021	Telephone System Cable wiring	13,920	5	696
7/31/2021	6 Reduce Max Mattresses	2,031	5	102
7/31/2021	MX95 Firewall	8,083	3	674
7/31/2021	Dell Computer	1,142	3	95
7/31/2021	VOIP Phone System	5,000	5	250
8/31/2021	Wheel chair scale	1,328	10	22
Total additions for Movable Equipment		\$ 56,489		\$ 5,025 *
Deletions:				
Total deletions for Movable Equipment		\$ -		\$ - **

*Ties to Page 23, Line D2c

**Ties to Page 23, Line D2b

Schedule of Leasehold Improvements Acquired during this report period

Acquisition Date	Description of Item	Cost	Useful Life	Depreciation
Additions:				
12/31/2020	New Wooden Flooring	\$ 3,042	10	\$ 254
12/31/2020	New Windows	12,140	20	506
1/31/2021	Circulator Pump	7,903	10	593
2/28/2021	Boiler Control Conversion Kit	7,416	20	247
3/31/2021	Flooring	11,028	10	643
6/30/2021	HVAC Repair	11,519	10	384
8/31/2021	AC Condenser fan	3,597	5	120
8/31/2021	Windows	2,050	20	17
9/30/2021	Wooden Flooring	2,259	15	12
9/30/2021	Door	1,967	15	11
Total additions for Leasehold Improvement		\$ 62,919		\$ 2,787 *
Deletions:				
Total deletions for Leasehold Improvement		\$ -		\$ - **

*Ties to Page 24, Line C3

**Ties to Page 24, Line C2

Amortization Schedule*

Name of Facility			License No.		Report for Year Ended			Page	of
Harbor Hill Care Center, Inc. d/b/a Water's Edge Center for H			2097-C		9/30/2021			24	37
Item	Date of Acquisition		Length of Amortization	Cost to Be Amortized	Accumulated Amort. to Beginning of Year's Operations	Basis for Computing Amortization**	Rate %	Amortization for This Year	Totals
	Month	Year							
A. Organization Expense									
1.									
2.									
3.									
A-4. Subtotal									
B. Mortgage Expense									
1.									
2.									
3.									
B-4. Subtotal									
C. Leasehold Improvements and Other									
1. Acquired prior to this report period	Var	Var	Various	2,097,700	1,557,651	S/L	Variou	69,684	
2. Disposals (attach schedule)									
3. Acquired during this report period (attach schedule)	Var	Var	Various	62,919		S/L	Variou	2,787	
C-4. Subtotal									72,471
D. Total Amortization									72,471

* Straight-line method must be used.

** Specify which of the following bases were used:

- A. Minimum of 5 years or 60 months.
- B. Life of mortgage; OR
- C. Remaining Life of Lease; OR
- D. Actual Life if owned by Related Party.

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

Asset Type	Description	Date In Service	Method	Life	Historical Cost	2018 A/D	2019 Deprec.	2019 A/D	2020 Deprec.	2020 A/D	2021 Deprec.	2021 A/D	NBV
MME	4 Electric Beds	5/31/2019	S/L	12	2,429	-	202	202	202	404	202	600	1,823
MME	4 Bedside Cabinets	5/31/2019	S/L	15	1,481	-	99	99	99	198	99	297	1,184
MME	4 Bedside Cabinets	5/31/2019	S/L	15	1,457	-	97	97	97	194	97	291	1,166
MME	4 Electric Beds	6/30/2019	S/L	12	2,429	-	202	202	202	404	202	606	1,823
MME	Chromebook Laptop	8/31/2019	S/L	3	1,542	-	514	514	514	1,028	514	1,542	(0)
MME	Vacuum Cleaner	8/31/2019	S/L	6	1,130	-	141	141	141	282	141	423	707
MME	Battery Load Bank	9/30/2019	S/L	5	4,020	-	804	804	804	1,608	804	2,412	1,608
MME	Mattress & Covers	9/30/2019	S/L	5	2,417	-	483	483	483	966	483	1,449	968
MME	Bariatric/ Geri Chair	9/30/2019	S/L	10	424	-	42	42	42	84	42	126	298
MME	Dual Bedside Station	9/30/2019	S/L	15	1,008	-	67	67	67	134	67	201	807
MME	2 Scales	9/30/2019	S/L	10	1,501	-	150	150	150	300	150	450	1,051
MME	Electric bed	9/30/2019	S/L	12	693	-	58	58	58	116	58	174	519
MME	Electric bed	9/30/2019	S/L	12	693	-	58	58	58	116	58	174	519
MME	Patient Lift	9/30/2019	S/L	10	1,469	-	147	147	147	294	147	441	1,028
MME	Patient Lift	9/30/2019	S/L	10	2,476	-	248	248	248	496	248	744	1,732
2020 Additions													
MME	Cherry Mahogany Table	10/31/2019	S/L	15	1,287	-	-	-	86	86	86	172	1,115
MME	32 inch TV	10/31/2019	S/L	5	904	-	-	-	181	181	181	362	542
MME	8 Reduce Max Mattresses	9/30/2020	S/L	5	3,270	-	-	-	654	654	654	1,308	1,962
MME	10 Cabinets & Headboards	1/31/2020	S/L	15	5,725	-	-	-	382	382	382	764	4,961
MME	Ultrasound Handheld Scanner	11/30/2019	S/L	7	8,147	-	-	-	1,164	1,164	1,164	2,328	5,819
MME	Wheel chair scale	12/31/2019	S/L	10	1,329	-	-	-	133	133	133	266	1,063
MME	10 Reduce Max Mattresses	4/30/2020	S/L	5	2,180	-	-	-	436	436	436	872	1,308
MME	10 Reduce Max Mattresses	4/30/2020	S/L	5	2,180	-	-	-	436	436	436	872	1,308
MME	Meridian Ice & Water Dispenser Conveyor Toaster	4/30/2020	S/L	10	6,074	-	-	-	607	607	607	1,214	4,860
MME	Toaster	4/30/2020	S/L	10	859	-	-	-	86	86	86	172	687
MME	10 Reduce Max Mattresses	6/30/2020	S/L	5	2,180	-	-	-	436	436	436	872	1,308
MME	Electric Bed	7/31/2020	S/L	12	676	-	-	-	56	56	56	112	564
MME	10 Reduce Max Mattresses	7/31/2020	S/L	5	2,180	-	-	-	436	436	436	872	1,308
MME	AC Motor	8/31/2020	S/L	10	6,970	-	-	-	697	697	697	1,394	5,576
MME	1 Electric Bed	8/31/2020	S/L	12	619	-	-	-	52	52	52	104	515
MME	Add'l on Asset #811	9/30/2020	S/L	5	436	-	-	-	87	87	87	174	262
MME	Electric Bed	9/30/2020	S/L	12	1,631	-	-	-	136	136	136	272	1,359
2021 Additions													
MME	Capri 2Way Lift Chair	10/31/2020	S/L	10	1,059	-	-	-	-	-	106	106	953
MME	Printer & Heat Press	10/31/2020	S/L	5	2,311	-	-	-	-	-	462	462	1,849
MME	12 Reduce Max Mattresses	10/31/2020	S/L	5	2,695	-	-	-	-	-	539	539	2,156
MME	Bedside Cabinet	11/30/2020	S/L	15	1,439	-	-	-	-	-	88	88	1,351
MME	4 Electric Beds	2/28/2021	S/L	12	3,374	-	-	-	-	-	187	187	3,187
MME	10 Reduce Mattresses	3/31/2021	S/L	5	2,180	-	-	-	-	-	254	254	1,926
MME	4 Dell Optiplex Computers	4/30/2021	S/L	3	3,427	-	-	-	-	-	571	571	2,856
MME	Dell Laptop & Monitor	5/31/2021	S/L	3	1,299	-	-	-	-	-	180	180	1,119
MME	2 Dell Laptops	6/30/2021	S/L	3	2,486	-	-	-	-	-	276	276	2,210
MME	Dell Laptop	6/30/2021	S/L	3	1,186	-	-	-	-	-	132	132	1,054
MME	2 Dell Laptops	6/30/2021	S/L	3	1,173	-	-	-	-	-	130	130	1,043
MME	2 Dell Laptops	6/30/2021	S/L	3	2,354	-	-	-	-	-	261	261	2,093
MME	Telephone System Cable wiring	7/31/2021	S/L	5	13,920	-	-	-	-	-	696	696	13,224
MME	6 Reduce Max Mattresses	7/31/2021	S/L	5	2,031	-	-	-	-	-	102	102	1,929
MME	MX95 Firewall	7/31/2021	S/L	3	8,083	-	-	-	-	-	674	674	7,409
MME	Dell Computer	7/31/2021	S/L	3	1,142	-	-	-	-	-	95	95	1,047
MME	VOIP Phone System	7/31/2021	S/L	5	5,000	-	-	-	-	-	250	250	4,750
MME	Wheel chair scale	8/31/2021	S/L	10	1,328	-	-	-	-	-	22	22	1,306
TOTAL MOVABLE EQUIPMENT					1,118,766	669,817	62,648	732,465	68,713	801,178	71,367	872,545	246,321
TOTAL ASSETS PER CR SCHEDULE					3,279,385	2,072,102	138,447	2,210,549	148,280	2,358,829	143,838	2,502,667	776,718
TOTAL ASSETS PER TRIAL BALANCE					3,279,385		143,838	2,506,973	143,838	2,506,973	143,838	2,506,973	772,412
ROUNDING													(4)
VARIANCE					0	2,072,102	(5,391)	(896,424)	4,442	(148,144)		(4,306)	4,307

F/S vs C/R NBV - Page 31, Line D9 (4,307)
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 9/30/2021	Page 25	of 37	
11. Property Questionnaire					
Part A					
Is the property either owned by the Facility or leased from a Related Party?*		<input type="radio"/> Yes	<input checked="" type="radio"/> No	If "Yes," complete Part B. If "No," complete Part C.	
*If any owner or operator of this facility is related by family, marriage, ownership, ability to control or business association to any person or organization from whom buildings are leased, then it is considered a related party transaction.					
Description	Total				
1. Date Land Purchased					
2. Date Structure Completed					
3. If NOT Original Owner, Date of Purchase					
4. Date of Initial Licensure					
5. Total Licensed Bed Capacity	150				
6. Square Footage	56,976				
7. Acquisition Cost					
a. Land					
b. Building					
Part B - Owner and Related Parties		1st Mortgage	2nd Mortgage	3rd Mortgage	4th Mortgage
1. Financing					
a. Type of Financing (e.g., fixed, variable)		Fixed	Fixed		
b. Date Mortgage Obtained		10/01/17	10/01/17		
c. Interest Rate for the Cost Year		4.52%	4.52%		
d. Term of Mortgage (number of years)		5	5		
e. Amount of Principal Borrowed		2,825,000	3,890,000		
f. Principal balance outstanding as of 9/30/21		497,688	1,967,498		
Complete if Mortgage was Refinanced During Current Cost Year					
g. Type of Financing (e.g., fixed, variable)					
h. Date of Refinancing					
i. New Interest Rate					
j. Term of Mortgage (number of years)					
k. Amount of Principal Borrowed					
l. Principal Outstanding on Note Paid-Off					
Part C - Arms-Length Leases for Real Property Improvements Only					
Name and Address of Lessor	Property Leased	Date of Lease	Term of Lease	Annual Amount of Lease	

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

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

Name of Facility		License No.	Report for Year Ended			Page	of
Harbor Hill Care Center, Inc. d/b/a W		2097-C	9/30/2021			26	37
Item		Total	CCNH	RHNS	(Specify)		
12. Interest							
A. Building, Land Improvement & Non-Movable Equipment							
1. First Mortgage		\$					
Name of Lender		Rate					
Address of Lender							
2. Second Mortgage		\$					
Name of Lender		Rate					
Address of Lender							
3. Third Mortgage		\$					
Name of Lender		Rate					
Address of Lender							
4. Fourth Mortgage		\$					
Name of Lender		Rate					
Address of Lender							
B. CHEFA Loan Information							
1. Original Loan Amount		\$					
2. Loan Origination Date							
3. Interest Rate %							
4. Term							
5. CHEFA Interest Expense							
12 B7. Total Building Interest Expense (A1 - A4 + B5)		\$					

(Carry Subtotals forward to next page)

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

Name of Facility		License No.		Report for Year Ended		Page	of
Harbor Hill Care Center, Inc. d/b/a		2097-C		9/30/2021		27	37
Item				Total	CCNH	RHNS	(Specify)
Subtotals Brought Forward:							
12. C. Movable Equipment							
1. Automotive Equipment				\$			
A. Item		Rate	Amount				
Lender							
Address of Lender							
2. Other (Specify)				\$			
A. Item		Rate	Amount				
Lender							
Address of Lender							
B. Item		Rate	Amount				
Lender							
Address of Lender							
12. C. 3. Total Movable Equipment Interest Expense (C1 + 2)				\$			
12. D. Other Interest Expense (Specify) Notes Payable / Admin / Computer Loan Interest				\$ 18,890	18,890		
13. Total All Interest Expense (12B7 + 12C3 + 12D)				\$ 18,890	18,890		
14. Insurance							
a. Insurance on Property (buildings only)				\$ 16,589	16,589		
b. Insurance on Automobiles				\$			
c. Insurance other than Property (as specified above)							
1. Umbrella (Blanket Coverage)				\$ 4,885	4,885		
2. Fire and Extended Coverage				\$			
3. Other (Specify) Liability / Crime Insurance				\$ 96,432	96,432		
14d. Total Insurance Expenditures (14a + b + c)				\$ 117,906	117,906		
15. Total All Expenditures (A-13 thru C-14)				\$ 14,966,568	14,966,568		

D. Adjustments to Statement of Expenditures

Name of Facility			License No.	Report for Year Ended	Page	of	
Harbor Hill Care Center, Inc. d/b/a Water's Edge Center for He			2097-C	9/30/2021	28	37	
Item No.	Page No.	Line No.	Item Description	Total Amount of Decrease	CCNH	RHNS	(Specify)
Page 10 - Salaries and Wages							
1.			Outpatient Service Costs	\$			
2.			Salaries not related to Resident Care	\$			
3.			Occupational Therapy	\$			
4.			Other - See attached Schedule	\$ 103,037	103,037		
Page 13 - Professional Fees							
5.			Resident Care Physicians **	\$			
6.	13	b10a	Occupational Therapy	\$ 260,975	260,975		
7.			Other - See attached Schedule	\$ 66,251	66,251		
Pages 15 & 16 - Administrative and General							
8.			Discriminatory Benefits	\$			
9.	15	1c	Bad Debts	\$ 458,994	458,994		
10.			Accounting	\$			
10a.			Legal	\$ 24,953	24,953		
11.			Telephone	\$			
12.	15	1h2	Cellular Telephone	\$ 770	770		
13.			Life insurance premiums on the life of Owners, Partners, Operators	\$			
14.	16	L3	Gifts, flowers and coffee shops	\$ 24,005	24,005		
15.			Education expenditures to colleges or universities for tuition and related costs for owners and employees	\$			
16.	16	L4	Travel for purposes of attending conferences or seminars outside the continental U.S. Other out-of-state travel in excess of one representative	\$ 1,033	1,033		
17.			Automobile Expense (e.g. personal use)	\$			
18.	16	m2/3	Unallowable Advertising *	\$ 34,387	34,387		
19.			Income Tax / Corporate Business Tax	\$			
20.			Fund Raising / Contributions	\$			
21.	16	m12	Unallowable Management Fees	\$ 238,474	238,474		
22.			Barber and Beauty	\$			
23.			Other - See attached Schedule	\$ 126,090	126,090		
Page 18 - Dietary Expenditures							
24.			Meals to employees, guests and others who are not residents	\$			
Page 19 - Laundry Expenditures							
25.			Laundry services to employees, guests and others who are not residents	\$			
Page 20 - Housekeeping Expenditures							
26.			Housekeeping services to employees, guests and others who are not residents	\$			
Subtotal (Items 1 - 26)				\$ 1,338,969	1,338,969		

* All except "Help Wanted"

(Carry Subtotal forward to next page)

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

Schedule of Other Salaries Adjustment

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
10	12o	Respiratory Therapist Salary	\$ 2,993		
10	12n	Marketing Salary	\$ 100,044		
Total Other Salaries Adjustment			\$ 103,037	\$ -	\$ -

Schedule of Fees Adjustments

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
13	8e	Non-Allowable Orthopedic Physicians	\$ 20,702		
13	12o	IV Nursing Consultant	43,799		
13	12o	Rehab Nursing Consultant	1,750		
Total Other Fees Adjustments			\$ 66,251	\$ -	\$ -

Schedule of Other A&G Adjustments

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
15	Var	Benefits Associated with Respiratory Therapist Salary	\$ 564		
15	Var	Benefits Associated with Marketing Salary	23,019		
16	m13	Hotel Expense	(15)		
16	m13	Misc. Expense	5,785		
16	m13	Prior Period Expense	17,518		
15	1k1	CT PET Tax	78,861		
16	m8	Chamber Dues	358		
Total Other A&G Adjustments			\$ 126,090	\$ -	\$ -

**National Health Care Associates, Inc. (CT)
 Disallowance Schedule for Cell Phones
 September 30, 2021**

	<u>Amount</u>	
Total Cell Phone Expense	2,210	TB Linked
Cell Phone Allowed Based on Bed Capacity	4	
Monthly Allowable amount per Cell Phone	\$ 30	
Months in Cost Report Year	12	
Total Allowable Cost	<u>\$ 1,440</u>	
Days in Cost Report (365out of 365 Days)	365	
Days in Cost Report Year	<u>365</u>	
Partial Year Allowable %	100%	
Revised Allowable Cost	\$ 1,440	
Disallowed Cell Phone (Page 28, Line 12)	<u><u>\$ 770</u></u>	

**Water's Edge Health & Rehab
 Calculation of Allowable Management Fee
 September 30, 2021**

<u>Description</u>	<u>Amount</u>	
Management fees Charged	603,967	Page 16, Line m12
Accounting Charges	20,830	Page 15, Line 1d
Total Management Fees Per Agreement	<u>624,797</u>	
Patient Days	44,312	Page 8 of C/R
Imputed Days - 90% Occupancy (365/365 Days)	49,275	Calculation
Amount Per Patient Day (Greater of 90% or Actaul Days)	\$ 12.68	
PPD Allowance Per Client 2020	7.83	J.01a
2021 CPI Increase %	<u>1.02%</u>	
PPD Allowance 9/30/2021	<u>7.84</u>	
Amount over (Under)	\$ 4.8397	
Total Days	49,275	Page 8 of C/R
Disallowed Management Fee	<u><u>\$ 238,474</u></u>	

Respiratory Therapist Benefits Disallowance

Respiratory Therapist Salary	2,993	Page 10
Total Salaries	6,482,186	TB Linked
Percent to Total Salaries	0.05%	
<hr/>		
Total Benefits (Pg 15, Line 1a3 - 1a6)	1,222,135	TB Linked
Respiratory Therapist Benefits Disallowed	564	Page 28 attachment

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

Name of Facility				License No.	Report for Year Ended	Page	of
Harbor Hill Care Center, Inc. d/b/a Water's Edge Center for				2097-C	9/30/2021	29	37
Item No.	Page No.	Line No.	Item Description	Total Amount of Decrease	CCNH	RHNS	(Specify)
Subtotals Brought Forward				\$ 1,338,969	1,338,969		
Page 20 - Resident Care Supplies***							
27.	20	5a2	Prescription Drugs	\$ 334,626	334,626		
28.	20	5d	Ambulance/Limousine	\$ 1,423	1,423		
29.	20	5f	X-rays, etc	\$ 13,975	13,975		
30.	20	5h	Laboratory	\$ 55,549	55,549		
31.			Medical Supplies	\$			
32.	20	5e2	Oxygen (non emergency)	\$ 10,274	10,274		
33.			Occupational Therapy	\$			
34.			Other - See Attached Schedule	\$ 161,781	161,781		
Page 22 - Maintenance and Property							
35.			Excess Movable Equipment Depreciation See Attached Schedule	\$ 1,300	1,300		
36.			Depreciation on Unallowable Motor Vehicles	\$			
37.			Unallowable Property and Real Estate Taxes	\$			
38.			Rental of Building Space or Rooms	\$			
39.			Other - See Attached Schedule	\$			
Page 27 - Insurance							
40.			Mortgage Insurance	\$			
41.			Property Insurance	\$			
Other - Miscellaneous							
42.			Other - Indirect	\$			
43.			Interest Income on Account Rec.	\$			
44.			Other - Miscellaneous Administrative	\$ 26,910	26,910		
45.			Management Fees Direct	\$			
46.			Management Fees Indirect	\$			
47.			Other - Direct	\$			
Not For Profit Providers Only							
48.			Building/Non Movable Eq. Depreciation Unallowable Building Interest - See Attached Schedule	\$			
49. Total Amount of Decrease (Items 1 - 48)				\$ 1,944,807	1,944,807		

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

Schedule of Other Ancillary Costs

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
20	5i	Cable Television Disallowance (See Attached)	\$ 15,710		
20	5c	Med B Nursing Supplies	29,712		
20	5l	IV Thy Supplies-Waters Edge-Rehab Tpy and Ancllry	14,377		
20	5l	Equip Rental-Waters Edge-Rehab Tpy and Ancllry	10,668		
20	5l	Equip Rental-Waters Edge-Respiratory	33,371		
20	5l	Equip Rental-Waters Edge-Nursing	54,677		
20	5l	Minor Equip-Waters Edge-Nursing	3,266		
Total Other Ancillary Costs			\$ 161,781	\$ -	\$ -

Schedule of Excess Movable Equipment Depreciation

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
22	7b	Non Allowable Depreciation on Mattresses / TVs	\$ 1,300		
Total Excess Movable Equipment Depreciation			\$ 1,300	\$ -	\$ -

Schedule of Other Property Adjustments

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

Schedule of Other - Indirect Adjustments

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

Schedule of Other - Miscellaneous Administrative Adjustments

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
30	IV 8	Misc Rev	\$ 306		
30	IV 8	Donation Revenue	1,189		
30	IV 8	Refunds / Rebates	25,415		
Total Other Adjustments			\$ 26,910	\$ -	\$ -

Schedule of Other - Direct Adjustments

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

Schedule of Unallowable Building Interest

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

National Health Care Associates, Inc. (CT)
Cable TV Disallowance
September 30, 2021

Pg. 29b

Total Cable TV Expense	19,310	TB Linked
Total Monthly Fee Allowed	\$ 300	
Total Months	12	
Total Allowable Expense	<u>\$ 3,600</u>	
Partial Year Cost Report (365 out of 365 Days)	\$ 365	
Days in Cost Report Year	365	
Partial Year Allowable %	<u>100.00%</u>	
Revised Allowable Cost	\$ 3,600	
Disallowed Expense	<u><u>\$ 15,710</u></u>	{a}

Tickmark
{a}

Ties to page 29a

F. Statement of Revenue

Name of Facility Harbor Hill Care Center, Inc. d/b/a Water'2097-C		License No. 2097-C		Report for Year Ended 9/30/2021		Page 30	of 37
Item				Total	CCNH	RHNS	(Specify)
I. Resident Room, Board & Routine Care Revenue							
1. a. Medicaid Residents (CT only)				\$ 14,896,632	14,896,632		
b. Medicaid Room and Board Contractual Allowance **				\$ (6,110,281)	(6,110,281)		
2. a. Medicaid (All other states)				\$			
b. Other States Room and Board Contractual Allowance **				\$			
3. a. Medicare Residents (all inclusive)				\$ 1,297,216	1,297,216		
b. Medicare Room and Board Contractual Allowance **				\$ (1,114,868)	(1,114,868)		
4. a. Private-Pay Residents and Other				\$ 4,568,068	4,568,068		
b. Private-Pay Room and Board Contractual Allowance **				\$ (1,042,006)	(1,042,006)		
II. Other Resident Revenue							
1. a. Prescription Drugs - Medicare				\$ 89,756	89,756		
b. Prescription Drugs - Medicare Contractual Allowance **				\$ (111,428)	(111,428)		
c. Prescription Drugs - Non-Medicare				\$ 195,614	195,614		
d. Prescription Drugs - Non-Medicare Contractual Allowance **				\$ (219,151)	(219,151)		
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				\$ 245,339	245,339		
b. Physical Therapy - Medicare Contractual Allowance **				\$ 92,799	92,799		
c. Physical Therapy - Non-Medicare				\$ 364,045	364,045		
d. Physical Therapy - Non-Medicare Contractual Allowance **				\$ (283,309)	(283,309)		
4. a. Speech Therapy - Medicare				\$ 242,945	242,945		
b. Speech Therapy - Medicare Contractual Allowance **				\$ (82,458)	(82,458)		
c. Speech Therapy - Non-Medicare				\$ 129,571	129,571		
d. Speech Therapy - Non-Medicare Contractual Allowance **				\$ (107,406)	(107,406)		
5. a. Occupational Therapy - Medicare				\$ 444,877	444,877		
b. Occupational Therapy - Medicare Contractual Allowance **				\$ (147,349)	(147,349)		
c. Occupational Therapy - Non-Medicare				\$ 284,767	284,767		
d. Occupational Therapy - Non-Medicare Contractual Allowance **				\$ (248,377)	(248,377)		
6. a. Other (Specify) - Medicare				\$ 1,089,769	1,089,769		
b. Other (Specify) - Non-Medicare				\$ 331,229	331,229		
III. Total Resident Revenue (Section I. thru Section II.)				\$ 14,805,994	14,805,994		
IV. Other Revenue*							
1. Meals sold to guests, employees & others				\$			
2. Rental of rooms to non-residents				\$			
3. Telephone				\$			
4. Rental of Television and Cable Services				\$			
5. Interest Income (Specify)				\$ 855	855		
6. Private Duty Nurses' Fees				\$			
7. Barber, Coffee, Beauty and Gift shops				\$			
8. Other (Specify)				\$ 1,015,085	1,015,085		
V. Total Other Revenue (1 thru 8)				\$ 1,015,940	1,015,940		
VI. Total All Revenue (III +V)				\$ 15,821,934	15,821,934		

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

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

Schedule of Other Resident Revenue - Medicare

Related Exp

Page Ref	Description	CCNH	RHNS	(Specify)
		-		
30 II 6a	Medicare A NTA Contra-Waters Edge	\$ 383,750		
30 II 6a	Medicare A Nsnq Comp Contra-Waters Edge	610,828		
30 II 6a	Medicare Pt A Ambulance-Waters Edge	1,406		
30 II 6a	MCR Pt A Chargeable Med Supp-Waters Edge	3,493		
30 II 6a	MCR Pt A Charge Med Supp Contra-Waters Edge	(3,493)		
30 II 6a	Medicare Pt A IV Therapy-Waters Edge	21,672		
30 II 6a	Medicare Pt A Lab-Waters Edge	60,063		
30 II 6a	Medicare Pt A X-Waters Edge	8,613		
30 II 6a	Medicare Pt A Sequestration-Waters Edge	91		
30 II 6a	Medicare Pt A Settlement-Waters Edge	2,601		
30 II 6a	Medicare Pt B Flu/Pneumonia-Waters Edge	745		
	Total Other Resident Revenue - Medicare	\$ 1,089,769	\$ -	\$ -

Schedule of Other Non-Medicare Resident Revenue

Related Exp

Page Ref	Description	CCNH	RHNS	(Specify)
		-		
30 II 6b	Hospice X-Waters Edge	\$ 265		
30 II 6b	Medicaid IV Therapy-Waters Edge	581		
30 II 6b	Medicaid Lab-Waters Edge	1,275		
30 II 6b	Comm Ins IV Therapy-Waters Edge	5,951		
30 II 6b	Comm Ins Lab-Waters Edge	11,947		
30 II 6b	Comm Ins X-Waters Edge	1,963		
30 II 6b	Mgd Medicare NTA Contra-Waters Edge	15,486		
30 II 6b	Mgd Medicare Nsnq Comp Contra-Waters Edge	29,189		
30 II 6b	Mgd Medicare IV Therapy-Waters Edge	21,673		
30 II 6b	Mgd Medicare Lab-Waters Edge	61,965		
30 II 6b	Mgd Medicare Specialty Beds-Waters Edge	1,368		
30 II 6b	Mgd Medicare X-Waters Edge	7,329		
30 II 6b	Mgd Medicare Flu/Pneumonia-Waters Edge	963		
30 II 6b	Mgd Medicare Prior Period-Waters Edge	(31)		
30 II 6b	Patient Revenue Capitation -Waters Edge	171,305		
	Total Other Resident Revenue	\$ 331,229	\$ -	\$ -

Interest Income

Account

Page Ref	Account	Balance	CCNH	RHNS	(Specify)
			-		
30 IV 5	Interest on Money Market Account	795,790	\$ 855		
	Total Interest Income		\$ 855	\$ -	\$ -

Schedule of Other Revenue

Page Ref	Description	CCNH	RHNS	(Specify)
		-		
30 IV 8	Misc Rev (Disallowed on Pg 29a)	\$ 306		
30 IV 8	Donation Revenue (Disallowed on Pg 29a)	1,189		
30 IV 8	Refunds / Rebates (Disallowed on Pg 29a)	25,415		
30 IV 8	HHS Stimulus	195,818		
30 IV 8	Deferred Revenue Adjustment	769,198		
30 IV 8	CT PET Tax Income	11,427		
30 IV 8	Reversal of PY Radiology Expenses (No CY Expense)	11,732		
	Total Other Revenue	\$ 1,015,085	\$ -	\$ -

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	9/30/2021	31	37
Account				Amount	
Assets					
A. Current Assets					
1.	Cash (<i>on hand and in banks</i>)			\$	1,286,913
2.	Resident Accounts Receivable (Less Allowance for Bad Debts)			\$	2,259,453
3.	Other Accounts Receivable (Excluding Owners or Related Parties)			\$	
4.	Inventories			\$	59,120
5.	Prepaid Expenses			\$	312,140
a.	_____				
b.	_____				
c.	_____				
d.	See Schedule		312,140		
6.	Interest Receivable			\$	
7.	Medicare Final Settlement Receivable			\$	
8.	Other Current Assets (<i>itemize</i>)			\$	32,758
	Resident Refunds-Waters Edge		9,858		
	Security Deposits-Waters Edge		22,900		
	See Schedule				
A-9.	Total Current Assets (Lines A1 thru 8)			\$	3,950,384
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 2,160,619		\$	530,497
		Accum. Depreciation 1,630,122	Net		
5.	Non-Movable Equipment	*Historical Cost _____		\$	
		Accum. Depreciation _____	Net		
6.	Movable Equipment	*Historical Cost 1,118,766		\$	246,221
		Accum. Depreciation 872,545	Net		
7.	Motor Vehicles	*Historical Cost _____		\$	
		Accum. Depreciation _____	Net		
8.	Minor Equipment-Not Depreciable			\$	
9.	Other Fixed Assets (<i>itemize</i>)			\$	51,944
	F/S vs C/R NBV		(4,307)		
	See Schedule		56,251		
B-10.	Total Fixed Assets (Lines B1 thru 9)			\$	828,663

* 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	\$ 18,986
31	A5	Prepaid Gen. Ins-Waters Edge	10,368
31	A5	Prepaid Expense Other-Waters Edge	143,601
31	A5	Prepaid Real Estate Taxes-Waters Edge	33,581
31	A5	Prepaid Personal Property Taxes-Waters Edge	5,880
31	A5	Prepaid Corp Taxes-Waters Edge	27,798
31	A5	Prepaid Mgmt Assets-Waters Edge	21,086
31	A5	CT PHT Deferred Tax-Waters Edge	50,840
Total Prepaid Expenses			\$ 312,140

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

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

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

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

Schedule of Other Assets Page 32 Line D7

Page Ref	Line Ref	Description	
Total Other Assets			\$ -

Schedule of Notes Payable (Itemize) Page 33 Line A2

Page Ref	Line Ref	Description	
Total Notes Payable			\$ -

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

Page Ref	Line Ref	Description	
33	A12	Unclaimed ADP checks-Waters Edge	\$ 2,707
33	A12	Due to Medicaid-Waters Edge	160,090
33	A12	Patient Allowance Exchange-Waters Edge	15,044
33	A12	Patients Fund-Waters Edge	100,621
33	A12	Accrued Expenses-Waters Edge	293,525
33	A12	Accrued Pension-Waters Edge	20,220
33	A12	Accrued Worker's Comp-Waters Edge	82,431
33	A12	Accrued Vacation-Waters Edge	340,001
33	A12	CT PHT Tax Accrued Expense-Waters Edge	67,463
Total Other Current Liabilities (Itemize)			\$ 1,082,012

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

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

G. Balance Sheet (cont'd)

Name of Facility		License No.	Report for Year Ended	Page	of
Harbor Hill Care Center, Inc. d/b/a Water		2097-C	9/30/2021	32	37
Account				Amount	
Total Brought Forward:				\$	4,779,047
C. Leasehold or like property recorded for Equity Purposes.					
1. Land					
2. Land Improvements					
				*Historical Cost	
				Accum. Depreciation	Net
3. Buildings					
				*Historical Cost	
				Accum. Depreciation	Net
4. Non-Movable Equipment					
				*Historical Cost	
				Accum. Depreciation	Net
5. Movable Equipment					
				*Historical Cost	
				Accum. Depreciation	Net
6. Motor Vehicles					
				*Historical Cost	
				Accum. Depreciation	Net
7. Minor Equipment-Not Depreciable					
C-8 Total Leasehold or Like Properties (C1 thru 7)					
D. Investment and Other Assets					
1. Deferred Deposits					
2. Escrow Deposits					
3. Organization Expense					
				*Historical Cost	
				Accum. Depreciation	Net
4. Goodwill (Purchased Only)					
5. Investments Related to Resident Care (<i>itemize</i>)					
6. Loans to Owners or Related Parties (<i>itemize</i>)					
				\$	947,698
Name and Address		Amount		Loan Date	
Due from Realty / Related		947,698			
7. Other Assets (<i>itemize</i>)					
See Schedule					
D-8. Total Investments and Other Assets (Lines D1 thru 7)					
				\$	947,698
D-9. Total All Assets (Lines A9 + B10 + C8 + D8)					
				\$	5,726,745

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

G. Balance Sheet (cont'd)

Name of Facility		License No.	Report for Year Ended	Page	of
Harbor Hill Care Center, Inc. d/b/a Water's Edge		2097-C	9/30/2021	33	37
Account				Amount	
Liabilities					
A. Current Liabilities					
1. Trade Accounts Payable				\$	886,708
2. Notes Payable (<i>itemize</i>)				\$	133,025
Notes Payable ST2-Waters Edge				43,841	
Notes Payable ST5-Waters Edge				7,002	
Notes/Loans Payable S/T-Waters Edge				82,182	
See Schedule					
3. Loans Payable for Equipment (<i>Current portion</i>) (<i>itemize</i>)				\$	21,918
Name of Lender		Purpose	Amount	Date Due	
		Equipment Obligation	21,918		
4. Accrued Payroll (<i>Exclusive of Owners and/or Stockholders only</i>)				\$	189,836
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>)				\$	1,082,012
_____ _____ _____ See Schedule				1,082,012	
A-13. Total Current Liabilities (Lines A1 thru 12)				\$	2,313,499

* 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 9/30/2021	Page 34	of 37
Account				Amount	
Total Brought Forward:				2,313,499	
Liabilities (cont'd)					
B. Long-Term Liabilities					
1. Loans Payable-Equipment (<i>itemize</i>)					
				\$	58,908
Name of Lender	Purpose	Amount	Date Due		
	Equipment Obligation LT 1- Waters Edge	58,908			
2. Mortgages Payable				\$	
3. Loans from Owners or Related Parties (<i>itemize</i>)				\$	1,487,312
Name and Address of Lender	Amount	Loan Date			
Due to Realty / Related / Other	1,487,312				
4. Other Long-Term Liabilities (<i>itemize</i>)				\$	71,908
Notes Payable LT2-Waters Edge		22,819			
Notes/Loans Payable L/T-Waters Edge		49,089			
See Schedule					
B-5. Total Long-Term Liabilities (Lines B1 thru 4)				\$	1,618,128
C. Total All Liabilities (Lines A-13 + B-5)				\$	3,931,627

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	9/30/2021	35	37
Account			Amount	
A. Reserves				
1. Reserve for value of leased land			\$	
2. Reserve for depreciation value of leased buildings and appurtenances to be amortized			\$	
3. Reserve for depreciation value of leased personal property (<i>Equity</i>)			\$	
4. Reserve for leasehold real properties on which fair rental value is based			\$	
5. Reserve for funds set aside as donor restricted			\$	
6. Total Reserves			\$	
B. Net Worth				
1. Owner's Capital			\$	
2. Capital Stock			\$	
3. Paid-in Surplus			\$	1,212,446
4. Treasury Stock			\$	
5. Cumulated Earnings			\$	(272,694)
6. Gain or Loss for Period 10/1/2020 thru 9/30/2021			\$	855,366
7. Total Net Worth			\$	1,795,118
C. Total Reserves and Net Worth			\$	1,795,118
D. Total Liabilities, Reserves, and Net Worth			\$	5,726,745

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	9/30/2021	36	37
Account			Amount	
A. Balance at End of Prior Period as shown on Report of 09/30/2020			\$	939,751
B. Total Revenue (<i>From Statement of Revenue Page 30</i>)			\$	15,821,934
C. Total Expenditures (<i>From Statement of Expenditures Page 27</i>)			\$	14,966,568
D. Net Income or Deficit			\$	855,366
E. Balance			\$	1,795,117
F. Additions				
1. Additional Capital Contributed (<i>itemize</i>)				
Expenses Per Page 27	\$14,966,568			
F/S vs C/R Depreciation	0			
Total Expenses	\$14,966,568			
2. Other (<i>itemize</i>)				
Rounding		1		
F-3. Total Additions			\$	1
G. Deductions				
1. Drawings of Owners/Operators/Partners (<i>Specify</i>)			\$	
Name and Address (<i>No., City, State, Zip</i>)		Title	Amount	
2. Other Withdrawings (<i>Specify</i>)			\$	
Purpose		Amount		
3. Total Deductions			\$	
H. Balance at End of Period		09/30/21	\$	1,795,118

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 9/30/2021	Page 37	of 37
<i>Check appropriate category</i>				
<input checked="" type="checkbox"/> Chronic and Convalescent Nursing Home only (CCNH)	<input type="checkbox"/> Rest Home with Nursing Supervision only (RHNS)	<input type="checkbox"/> (Specify)		
Preparer/Reviewer Certification				
<p>I have prepared and reviewed this report and am familiar with the applicable regulations governing its preparation. I have read the most recent Federal and State issued field audit reports for the Facility and have inquired of appropriate personnel as to the possible inclusion in this report of expenses which are not reimbursable under the applicable regulations. All non-reimbursable expenses of which I am aware (except those expenses known to be automatically removed in the State rate computation system) as a result of reading reports, inquiry or other services performed by me are properly reported as such in this report on Pages 28 and 29 (adjustments to statement of expenditures). Further, the data contained in this report is in agreement with the books and records, as provided to me, by the Facility.</p>				
Signature of Preparer 	Title PRINCIPAL	Date Signed 2/14/22		
Printed Name of Preparer Matthew S. Bavolack				
Address 555 Long Wharf Drive, New Haven, CT 06511		Phone Number 203-781-9600		
Contacted Person Regarding Additional Information Needed Regarding This Report John Phelps		Phone Number 516-705-4813		
Contact Email Address jphelps@nathealthcare.com				

ACCOUNTANTS' CONSULTING REPORT

Management is responsible for the accompanying Annual Report of Long-Term Care Facility (the "Cost Report") for Harbor Hill Care Center, Inc. d/b/a Water's Edge Center for Health & Rehabilitation for the year ended September 30, 2021, 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 9, 2022

Annual Report of Long-Term Care Facility Cost Year 2021 Checklist

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

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

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

Yes No
 1. Have all related parties been properly disclosed on Pages 4, 11, 12, 14, 17 and 21?
Explanation: _____

Yes No
 2. Are the methods of allocating costs consistent with prior year? If not, explain the reporting change.
Explanation: _____

Yes No
 3. Are costs allocated based on the methods prescribed on Page 5 of the Annual Report? If not, provide the basis of your allocation.
Explanation: _____

Yes No
 4. Do equipment leases listed on Page 6 agree with equipment leases reported on Page 22, Line 6e? If not, state where these costs are included in the Annual Report.
Explanation: _____

Yes No

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

Explanation: _____

Yes No

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

Explanation: _____

Yes No

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

Explanation: _____

Yes No

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

Explanation: _____

Yes No

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

Explanation: _____

Yes No

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

Explanation: _____

Yes No

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

Explanation: _____

Yes No

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

Explanation: _____

Yes No

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

Explanation: _____

Yes No

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

Explanation: _____

Yes No

15. Has asset useful life been reported in accordance with the 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? *If detail is not provided, appropriate disallowances will be made.*

Explanation: _____

Yes No

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

Explanation: _____

Yes No

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

Explanation: _____

Client: **National Health Care Associates, Inc. (CT)**
 Engagement: **Medicaid - Water's Edge Health & Rehab**
 Period Ending: **9/30/2021**
 Trial Balance: **A.01 - TB-CCNH**

Account	Description	ADJ 9/30/2021	JE Ref #	RJE	FINAL 9/30/2021	1st PP-FINAL 9/30/2020
101005-0112-00-000-0	Cash Operating-Waters Edge	378,865.00			378,865.00	684,218.00
102000-0112-00-000-0	Cash - Payroll-Waters Edge	8,787.00			8,787.00	8,666.00
104000-0112-00-000-0	Cash - Savings-Waters Edge	795,790.00			795,790.00	1,238,148.00
105000-0112-00-000-0	Cash - Savings Patients-Waters Edge	100,621.00			100,621.00	100,899.00
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	750.00
107000-0112-00-000-0	Resident Refunds-Waters Edge	9,858.00			9,858.00	1,010.00
110000-0112-00-000-0	Accounts Receivable-Waters Edge	448,046.00			448,046.00	196,249.00
111000-0112-00-000-0	A/R Private-Waters Edge	433,457.00			433,457.00	400,179.00
111200-0112-00-000-0	A/R Comm Ins-Waters Edge	67,655.00			67,655.00	91,116.00
111300-0112-00-000-0	A/R Hospice-Waters Edge	285,661.00			285,661.00	80,836.00
111400-0112-00-000-0	A/R Mgd Medicare-Waters Edge	114,343.00			114,343.00	126,971.00
112000-0112-00-000-0	A/R Medicare Pt A-Waters Edge	234,626.00			234,626.00	346,146.00
112500-0112-00-000-0	A/R Medicare Pt B-Waters Edge	16,055.00			16,055.00	25,727.00
113000-0112-00-000-0	A/R Medicaid-Waters Edge	1,022,144.00			1,022,144.00	916,635.00
113100-0112-00-000-0	A/R Mgd Medicaid	0.00			0.00	0.00
114000-0112-00-000-0	A/R Patient Ptcipation-Waters Edge	55,497.00			55,497.00	74,167.00
116100-0112-00-000-0	Medicare Colns Bad Debt-Waters Edge	2,601.00			2,601.00	17,788.00
116200-0112-00-000-0	Allowance for Doubtful Accounts-Waters Edge	(420,632.00)			(420,632.00)	(326,679.00)
121400-0112-00-000-0	Prepaid Workers Comp-Waters Edge	18,986.00			18,986.00	17,390.00
122200-0112-00-000-0	Prepaid Gen. Ins-Waters Edge	10,368.00			10,368.00	12,215.00
129000-0112-00-000-0	Prepaid Expense Other-Waters Edge	143,601.00			143,601.00	23,615.00
129100-0112-00-000-0	Prepaid Real Estate Taxes-Waters Edge	33,581.00			33,581.00	30,674.00
129110-0112-00-000-0	Prepaid Personal Property Taxes-Waters Edge	5,880.00			5,880.00	3,954.00
129200-0112-00-000-0	Prepaid Corp Taxes-WtrsEdge- - -	27,798.00			27,798.00	0.00
129300-0112-00-000-0	Prepaid Mgmt Assets-Waters Edge	21,086.00			21,086.00	23,288.00
129900-0112-00-000-0	CT PET Deferred Tax-Waters Edge	50,840.00			50,840.00	39,413.00
130000-0112-00-000-0	Inventory-Waters Edge	59,120.00			59,120.00	76,354.00
141400-0112-00-000-0	Due from Realty-Waters Edge	2,876.00			2,876.00	47,876.00
141600-0112-00-000-0	Due from Related-Waters Edge	944,822.00			944,822.00	710,987.00
145000-0112-00-000-0	Security Deposits-Waters Edge	22,900.00			22,900.00	17,000.00
153600-0112-00-000-0	Construction in Prog-Waters Edge	56,251.00			56,251.00	56,251.00
154000-0112-00-000-0	Lease hold Improvements-Waters Edge	2,150,178.00			2,150,178.00	2,080,288.00
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	1,111,796.00			1,111,796.00	1,062,277.00
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	(1,597,689.00)			(1,597,689.00)	(1,525,218.00)
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	(873,144.00)			(873,144.00)	(801,777.00)
210000-0112-00-000-0	Accounts Payable-Waters Edge	(886,708.00)			(886,708.00)	(786,253.00)
211002-0112-00-000-0	Notes Payable ST2-Waters Edge	(43,841.00)			(43,841.00)	(41,551.00)
211005-0112-00-000-0	Notes Payable ST5-Waters Edge	(7,002.00)			(7,002.00)	(8,970.00)
211006-0112-00-000-0	Notes/Loans Payable S/T-Waters Edge	(82,182.00)			(82,182.00)	(79,756.00)
211102-0112-00-000-0	Notes Payable LT2-Waters Edge	(22,819.00)			(22,819.00)	(66,660.00)
211105-0112-00-000-0	Notes Payable LT5-WtrsEdge	0.00			0.00	(7,002.00)
211106-0112-00-000-0	Notes/Loans Payable L/T-Waters Edge	(49,089.00)			(49,089.00)	(131,271.00)
211400-0112-00-000-0	Equipment Obligation ST-Waters Edge	(21,918.00)			(21,918.00)	(20,770.00)
211411-0112-00-000-0	Equipment Obligation LT 1-Waters Edge	(58,908.00)			(58,908.00)	(80,826.00)
220000-0112-00-000-0	Loans and Exchange-WtrsEdge	0.00			0.00	4,639.00
220200-0112-00-000-0	Unclaimed ADP checks-Waters Edge	(2,707.00)			(2,707.00)	(11,334.00)
221400-0112-00-000-0	Due to Realty-Waters Edge	(941,205.00)			(941,205.00)	0.00
221700-0112-00-000-0	Due to Medicaid-Waters Edge	(160,000.00)			(160,000.00)	(198,394.00)
221760-0112-00-000-0	Deferred Revenue Rcf-WtrsEdge	0.00			0.00	(769,198.00)
226000-0112-00-000-0	Patient Allowance Exchange-Waters Edge	(15,044.00)			(15,044.00)	(15,044.00)
226200-0112-00-000-0	Patients Fund-Waters Edge	(100,621.00)			(100,621.00)	(100,899.00)
250000-0112-00-000-0	Accrued Expenses-Waters Edge	(293,525.00)			(293,525.00)	(227,630.00)
250020-0112-00-000-0	Accrued Pension-Waters Edge	(20,220.00)			(20,220.00)	(19,439.00)
250030-0112-00-000-0	Accrued Worker's Comp-Waters Edge	(82,431.00)			(82,431.00)	(59,549.00)
250100-0112-00-000-0	Accrued Payroll-Waters Edge	(189,836.00)			(189,836.00)	(431,021.00)
251000-0112-00-000-0	Accrued Purchase-WtrsEdge- - -	0.00			0.00	0.00
252000-0112-00-000-0	Accrued Vacation-Waters Edge	(340,001.00)			(340,001.00)	0.00
254900-0112-00-000-0	CT PET Tax Accrued Expense-Waters Edge	(67,463.00)			(67,463.00)	(15,205.00)
271500-0112-00-000-0	Due to Related-Waters Edge	(518,431.00)			(518,431.00)	(1,806,623.00)
274000-0112-00-000-0	Due to Other-Waters Edge	(27,676.00)			(27,676.00)	(27,676.00)
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)
280200-0112-00-000-0	Shareholders Undis Eam-Waters Edge	2,493,558.00			2,493,558.00	2,493,558.00
295000-0112-00-000-0	Retained Earnings-Waters Edge	(2,553,293.00)			(2,553,293.00)	(2,451,221.00)
303005-0112-00-000-0	Hospice Contra Other-Waters Edge	265.00			265.00	167.00
303100-0112-00-000-0	Hospice Revenue-Waters Edge	(1,724,689.00)			(1,724,689.00)	(1,556,483.00)
303700-0112-00-000-0	Hospice C/A-Waters Edge	709,350.00			709,350.00	719,844.00
304100-0112-00-000-0	Hospice Pharmacy-Waters Edge	(3,459.00)			(3,459.00)	(1,850.00)

Account	Description	ADJ	JE Ref #	RJE	FINAL	1st PP-FINAL
		9/30/2021			9/30/2021	9/30/2020
304105-0112-00-000-0	Hospice Pharmacy Contra-Waters Edge	3,459.00			3,459.00	1,850.00
304300-0112-00-000-0	Hospice PT-Waters Edge	(433.00)			(433.00)	905.00
304305-0112-00-000-0	Hospice PT Contra-Waters Edge	285.00			285.00	(997.00)
304400-0112-00-000-0	Hospice ST-Waters Edge	(191.00)			(191.00)	0.00
304405-0112-00-000-0	Hospice ST Contra-Waters Edge	3.00			3.00	0.00
304800-0112-00-000-0	Hospice OT-Waters Edge	(2,188.00)			(2,188.00)	(1,980.00)
304805-0112-00-000-0	Hospice OT Contra-Waters Edge	1,291.00			1,291.00	1,430.00
305000-0112-00-000-0	Hospice X-Waters Edge	(265.00)			(265.00)	(167.00)
311000-0112-00-000-0	Medicaid Room & Board-Waters Edge	#####			#####	#####
311005-0112-00-000-0	Medicaid Room & Board Contra-Waters Edge	6,109,006.00			6,109,006.00	6,606,762.00
313005-0112-00-000-0	Medicaid Contra Other-Waters Edge	1,275.00			1,275.00	2,588.00
314000-0112-00-000-0	Medicaid Ambulance-WtrsEdge	0.00			0.00	(526.00)
314100-0112-00-000-0	Medicaid Pharmacy-Waters Edge	(45,817.00)			(45,817.00)	(39,166.00)
314105-0112-00-000-0	Medicaid Pharmacy Contra-Waters Edge	46,398.00			46,398.00	39,360.00
314300-0112-00-000-0	Medicaid PT-Waters Edge	(97,612.00)			(97,612.00)	(82,505.00)
314305-0112-00-000-0	Medicaid PT Contra-Waters Edge	97,612.00			97,612.00	82,505.00
314400-0112-00-000-0	Medicaid ST-Waters Edge	(23,510.00)			(23,510.00)	(22,430.00)
314405-0112-00-000-0	Medicaid ST Contra-Waters Edge	23,510.00			23,510.00	22,430.00
314500-0112-00-000-0	Medicaid IV Therapy-Waters Edge	(581.00)			(581.00)	(194.00)
314600-0112-00-000-0	Medicaid Lab-Waters Edge	(1,275.00)			(1,275.00)	(1,530.00)
314800-0112-00-000-0	Medicaid OT-Waters Edge	(66,385.00)			(66,385.00)	(75,423.00)
314805-0112-00-000-0	Medicaid OT Contra-Waters Edge	66,385.00			66,385.00	75,423.00
315000-0112-00-000-0	Medicaid X-Ray-WtrsEdge	0.00			0.00	(533.00)
321000-0112-00-000-0	Medicare Pt A Room & Board-Waters Edge	(1,297,216.00)			(1,297,216.00)	(1,881,660.00)
321005-0112-00-000-0	Medicare Pt A R and B Contra-Waters Edge	1,044,787.00			1,044,787.00	1,509,075.00
321006-0112-00-000-0	Medicare A PT Contra-Waters Edge	(261,007.00)			(261,007.00)	(358,016.00)
321007-0112-00-000-0	Medicare A OT Contra-Waters Edge	(244,337.00)			(244,337.00)	(335,491.00)
321008-0112-00-000-0	Medicare A ST Contra-Waters Edge	(121,373.00)			(121,373.00)	(182,256.00)
321009-0112-00-000-0	Medicare A NTA Contra-Waters Edge	(383,750.00)			(383,750.00)	(517,767.00)
321010-0112-00-000-0	Medicare A Nsng Comp Contra-Waters Edge	(610,828.00)			(610,828.00)	(849,194.00)
323005-0112-00-000-0	Medicare Pt A Contra Other-Waters Edge	70,081.00			70,081.00	109,178.00
324000-0112-00-000-0	Medicare Pt A Ambulance-Waters Edge	(1,406.00)			(1,406.00)	(12,639.00)
324100-0112-00-000-0	Medicare Pt A Pharmacy-Waters Edge	(89,756.00)			(89,756.00)	(142,832.00)
324105-0112-00-000-0	Medicare Pt A Pharmacy Contra-Waters Edge	111,428.00			111,428.00	168,794.00
324200-0112-00-000-0	MCR Pt A Chargeable Med Supp-Waters Edge	(3,493.00)			(3,493.00)	(9,822.00)
324205-0112-00-000-0	MCR Pt A Charge Med Supp Contra-Waters Edge	3,493.00			3,493.00	9,822.00
324300-0112-00-000-0	Medicare Pt A PT-Waters Edge	(150,094.00)			(150,094.00)	(208,235.00)
324305-0112-00-000-0	Medicare Pt A PT Contra-Waters Edge	150,094.00			150,094.00	208,235.00
324400-0112-00-000-0	Medicare Pt A ST-Waters Edge	(81,344.00)			(81,344.00)	(76,469.00)
324405-0112-00-000-0	Medicare Pt A ST Contra-Waters Edge	81,344.00			81,344.00	76,469.00
324500-0112-00-000-0	Medicare Pt A IV Therapy-Waters Edge	(21,672.00)			(21,672.00)	(25,963.00)
324600-0112-00-000-0	Medicare Pt A Lab-Waters Edge	(60,063.00)			(60,063.00)	(71,456.00)
324800-0112-00-000-0	Medicare Pt A OT-Waters Edge	(133,345.00)			(133,345.00)	(199,495.00)
324805-0112-00-000-0	Medicare Pt A OT Contra-Waters Edge	133,345.00			133,345.00	199,495.00
325000-0112-00-000-0	Medicare Pt A X-Waters Edge	(8,613.00)			(8,613.00)	(25,083.00)
328000-0112-00-000-0	Medicare Pt A Sequestration-Waters Edge	(91.00)			(91.00)	23,193.00
329000-0112-00-000-0	Medicare Pt A Settlement-Waters Edge	(2,601.00)			(2,601.00)	(17,788.00)
334300-0112-00-000-0	Medicare Pt B PT-Waters Edge	(95,245.00)			(95,245.00)	(129,635.00)
334305-0112-00-000-0	Medicare Pt B PT Contra-Waters Edge	18,114.00			18,114.00	23,466.00
334400-0112-00-000-0	Medicare Pt B ST-Waters Edge	(40,228.00)			(40,228.00)	(25,720.00)
334405-0112-00-000-0	Medicare Pt B ST Contra-Waters Edge	1,114.00			1,114.00	143.00
334800-0112-00-000-0	Medicare Pt B OT-Waters Edge	(67,195.00)			(67,195.00)	(91,753.00)
334805-0112-00-000-0	Medicare Pt B OT Contra-Waters Edge	14,004.00			14,004.00	18,499.00
335700-0112-00-000-0	Medicare Pt B Flu/Pneumonia-Waters Edge	(745.00)			(745.00)	(1,101.00)
337300-0112-00-000-0	Mgd Medicare Pt B PT-Waters Edge	(3,355.00)			(3,355.00)	0.00
337305-0112-00-000-0	Mgd Medicare Pt B PT Contra-Waters Edge	325.00			325.00	6,692.00
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-WtrsEdge- --	0.00			0.00	0.00
337805-0112-00-000-0	Mgd Medicare Pt B OT Contra-Waters Edge	(3,343.00)			(3,343.00)	0.00
338000-0112-00-000-0	Medicare Pt B Prior Period-WtrsEdge	0.00			0.00	2,330.00
341000-0112-00-000-0	Private Room & Board-Waters Edge	(1,510,760.00)			(1,510,760.00)	(1,179,039.00)
341005-0112-00-000-0	Private Room & Board Contra-Waters Edge	123,679.00			123,679.00	(1,809.00)
344100-0112-00-000-0	Private Pharmacy-Waters Edge	(260.00)			(260.00)	(528.00)
344300-0112-00-000-0	Private PT-Waters Edge	(4,440.00)			(4,440.00)	(1,474.00)
344400-0112-00-000-0	Private ST-Waters Edge	(691.00)			(691.00)	(1,695.00)
344600-0112-00-000-0	Private Lab-WtrsEdge	0.00			0.00	(75.00)
344800-0112-00-000-0	Private OT-Waters Edge	(1,540.00)			(1,540.00)	(2,014.00)
345000-0112-00-000-0	Private X-Ray-WtrsEdge	0.00			0.00	(182.00)
351000-0112-00-000-0	Comm Ins Room & Board-Waters Edge	(382,274.00)			(382,274.00)	(314,504.00)
351005-0112-00-000-0	Comm Ins Room & Board Contra-Waters Edge	14,717.00			14,717.00	31,145.00
353005-0112-00-000-0	Comm Ins Contra Other-Waters Edge	13,910.00			13,910.00	6,724.00
354100-0112-00-000-0	Comm Ins Pharmacy-Waters Edge	(29,269.00)			(29,269.00)	(21,999.00)
354105-0112-00-000-0	Comm Ins Pharmacy Contra-Waters Edge	35,174.00			35,174.00	21,952.00
354300-0112-00-000-0	Comm Ins PT-Waters Edge	(25,949.00)			(25,949.00)	(19,486.00)
354305-0112-00-000-0	Comm Ins PT Contra-Waters Edge	26,456.00			26,456.00	19,002.00

Account	Description	ADJ	JE Ref #	RJE	FINAL	1st PP-FINAL
		9/30/2021			9/30/2021	9/30/2020
354400-0112-00-000-0	Comm Ins ST-Waters Edge	(2,944.00)			(2,944.00)	(4,682.00)
354405-0112-00-000-0	Comm Ins ST Contra-Waters Edge	2,944.00			2,944.00	4,682.00
354500-0112-00-000-0	Comm Ins IV Therapy-Waters Edge	(5,951.00)			(5,951.00)	0.00
354600-0112-00-000-0	Comm Ins Lab-Waters Edge	(11,947.00)			(11,947.00)	(5,314.00)
354800-0112-00-000-0	Comm Ins OT-Waters Edge	(24,306.00)			(24,306.00)	(18,224.00)
354805-0112-00-000-0	Comm Ins OT Contra-Waters Edge	24,306.00			24,306.00	18,739.00
355000-0112-00-000-0	Comm Ins X-Waters Edge	(1,963.00)			(1,963.00)	(1,523.00)
371000-0112-00-000-0	Mgd Medicare Room and Board-Waters Edge	(950,345.00)			(950,345.00)	(1,471,827.00)
371005-0112-00-000-0	Mgd Medicare Room & Board Contra-Waters Edge	109,424.00			109,424.00	223,024.00
371006-0112-00-000-0	Mgd Medicare PT Contra-Waters Edge	(12,474.00)			(12,474.00)	(11,660.00)
371007-0112-00-000-0	Mgd Medicare OT Contra-Waters Edge	(11,624.00)			(11,624.00)	(11,091.00)
371008-0112-00-000-0	Mgd Medicare ST Contra-Waters Edge	(7,360.00)			(7,360.00)	(6,577.00)
371009-0112-00-000-0	Mgd Medicare NTA Contra-Waters Edge	(15,486.00)			(15,486.00)	(19,295.00)
371010-0112-00-000-0	Mgd Medicare Nsng Comp Contra-Waters Edge	(29,189.00)			(29,189.00)	(31,793.00)
373005-0112-00-000-0	Mgd Medicare Contra Other-Waters Edge	70,661.00			70,661.00	69,177.00
374100-0112-00-000-0	Mgd Medicare Pharmacy-Waters Edge	(116,809.00)			(116,809.00)	(123,819.00)
374105-0112-00-000-0	Mgd Medicare Pharmacy Contra-Waters Edge	134,120.00			134,120.00	139,307.00
374300-0112-00-000-0	Mgd Medicare PT-Waters Edge	(125,322.00)			(125,322.00)	(147,506.00)
374305-0112-00-000-0	Mgd Medicare PT Contra-Waters Edge	125,322.00			125,322.00	147,506.00
374400-0112-00-000-0	Mgd Medicare ST-Waters Edge	(54,541.00)			(54,541.00)	(44,115.00)
374405-0112-00-000-0	Mgd Medicare ST Contra-Waters Edge	54,541.00			54,541.00	44,115.00
374500-0112-00-000-0	Mgd Medicare IV Therapy-Waters Edge	(21,673.00)			(21,673.00)	(16,370.00)
374600-0112-00-000-0	Mgd Medicare Lab-Waters Edge	(61,965.00)			(61,965.00)	(54,634.00)
374800-0112-00-000-0	Mgd Medicare OT-Waters Edge	(117,521.00)			(117,521.00)	(144,545.00)
374805-0112-00-000-0	Mgd Medicare OT Contra-Waters Edge	117,521.00			117,521.00	144,545.00
374900-0112-00-000-0	Mgd Medicare Specialty Beds-Waters Edge	(1,368.00)			(1,368.00)	(1,268.00)
375000-0112-00-000-0	Mgd Medicare X-Waters Edge	(7,329.00)			(7,329.00)	(12,235.00)
375700-0112-00-000-0	Mgd Medicare Flu/Pneumonia-Waters Edge	(963.00)			(963.00)	(1,254.00)
378000-0112-00-000-0	Mgd Medicare Prior Period-Waters Edge	31.00			31.00	1,952.00
378100-0112-00-000-0	Medicare Mgd Care Pt B PT-Waters Edge	(106,934.00)			(106,934.00)	(118,069.00)
378105-0112-00-000-0	Medicare Mgd Pt B PT Contra-Waters Edge	45,783.00			45,783.00	33,386.00
378120-0112-00-000-0	Medicare Mgd Care Pt B ST-Waters Edge	(47,694.00)			(47,694.00)	(35,882.00)
378125-0112-00-000-0	Medicare Mgd Pt B STContra-Waters Edge	33,768.00			33,768.00	8,577.00
378130-0112-00-000-0	Medicare Mgd Care Pt B OT-Waters Edge	(72,827.00)			(72,827.00)	(82,231.00)
378135-0112-00-000-0	Medicare Mgd Pt B OT Contra-Waters Edge	53,841.00			53,841.00	24,089.00
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	(171,305.00)			(171,305.00)	0.00
391100-0112-00-000-0	Interest Income-Waters Edge	(855.00)			(855.00)	(693.00)
391500-0112-00-000-0	Misc. Other Income-Waters Edge	(991,921.00)			(991,921.00)	(531,321.00)
391550-0112-00-000-0	Prior Period Other-WtrsEdge	0.00			0.00	(4,925.00)
391900-0112-00-000-0	Long- Term CT PET Tax Income-WtrsEdge - -	(11,427.00)			(11,427.00)	(9,745.00)
400000-0112-01-073-0	Salary-WtrsEdge-Operator-Owner-	39,912.00			39,912.00	40,021.00
400000-0112-03-007-0	Salary-WtrsEdge-Administration-Administrative As-	109,365.00			109,365.00	92,508.00
400000-0112-03-009-0	Salary-WtrsEdge-Administration-Administrator-	144,968.00			144,968.00	147,385.00
400000-0112-03-133-0	Salary-WtrsEdge-Administration-Central Sply	4,977.00			4,977.00	11,000.00
400000-0112-04-007-0	Salary-WtrsEdge-Fiscal Operations-Administrative-	77,404.00			77,404.00	75,021.00
400000-0112-05-065-0	Salary-WtrsEdge-Medical Records-Medical Records-	8,110.00			8,110.00	11,124.00
400000-0112-06-038-0	Salary-WtrsEdge-Social service-Dir-	123,034.00			123,034.00	130,369.00
400000-0112-07-038-0	Salary-WtrsEdge-Rec Therapy-Dir-	202,749.00			202,749.00	232,142.00
400000-0112-07-086-0	Salary-WtrsEdge-Rec Therapy-Rec Therapist-	75,028.00			75,028.00	7,449.00
400000-0112-08-058-0	Salary-WtrsEdge-Maintenance-Maintenance Worker-	126,651.00			126,651.00	114,270.00
400000-0112-08-101-0	Salary-WtrsEdge-Maintenance-Supervisor-	55,414.00			55,414.00	58,419.00
400000-0112-09-048-0	Salary-WtrsEdge-Housekeeping-Housekeeper-	371,516.00			371,516.00	386,476.00
400000-0112-09-101-0	Salary-WtrsEdge-Housekeeping-Supervisor-	32,448.00			32,448.00	15,600.00
400000-0112-10-051-0	Salary-WtrsEdge-Laundry-Laundry Aide-	42,770.00			42,770.00	43,785.00
400000-0112-11-011-0	Salary-WtrsEdge-Admissions-Admissions Coordinato-	122.00			122.00	81.00
400000-0112-11-038-0	Salary-WtrsEdge-Admissions-Dir-	72,516.00			72,516.00	74,144.00
400000-0112-13-013-0	Salary-WtrsEdge-Dietary-Aide-	265,119.00			265,119.00	308,526.00
400000-0112-13-031-0	Salary-WtrsEdge-Dietary-Cook-	137,982.00			137,982.00	165,950.00
400000-0112-13-035-0	Salary-WtrsEdge-Dietary-Dietician-	44,196.00			44,196.00	45,388.00
400000-0112-13-101-0	Salary-WtrsEdge-Dietary-Supervisor-	68,232.00			68,232.00	69,263.00
400000-0112-14-012-0	Salary-WtrsEdge-Nursing Admin-ADNS-	114,579.00			114,579.00	107,072.00
400000-0112-14-028-0	Salary-WtrsEdge-Nursing Admin-Clerical-	49,613.00			49,613.00	39,648.00
400000-0112-14-044-0	Salary-WtrsEdge-Nursing Admin-DNS-	136,385.00			136,385.00	144,230.00
400000-0112-15-021-0	Salary-WtrsEdge-Nursing-CNA-	1,833,684.00			1,833,684.00	2,060,722.00
400000-0112-15-052-0	Salary-WtrsEdge-Nursing-LPN-	1,369,927.00			1,369,927.00	1,457,363.00
400000-0112-15-092-0	Salary-WtrsEdge-Nursing-RN-	797,812.00			797,812.00	575,095.00
				(249,483.00)	(249,483.00)	
400000-0112-18-029-0	Salary-WtrsEdge-Marketing-Community Relations-	99,879.00	RJE - 1		99,879.00	98,463.00
400000-0112-21-040-0	Salary-WtrsEdge-Human Resources-Dir of Human Res-	6,807.00			6,807.00	44,523.00
400000-0112-21-049-0	Salary-WtrsEdge-Human Resources-HR Asst-	0.00			0.00	538.00
400000-0112-24-157-0	Salary-WtrsEdge-Respiratory- -	2,993.00			2,993.00	5,012.00
400050-0112-03-007-0	Salary - PTO-WtrsEdge-Administration-Administrat-	1,663.00			1,663.00	751.00
400050-0112-03-009-0	Salary - PTO-WtrsEdge-Administration-Administrat-	2,743.00			2,743.00	0.00
400050-0112-04-007-0	Salary - PTO-WtrsEdge-Fiscal Operation-Administr-	4,106.00			4,106.00	3,321.00

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		9/30/2021			9/30/2021	9/30/2020
400050-0112-06-038-0	Salary - PTO-WtrsEdge-Social service-Dir-	(544.00)			(544.00)	1,527.00
400050-0112-07-038-0	Salary - PTO-WtrsEdge-Rec Therapy-Dir-	2,291.00			2,291.00	2,010.00
400050-0112-07-086-0	Salary - PTO-WtrsEdge-Rec Therapy-Rec Therapist-	4,655.00			4,655.00	(125.00)
400050-0112-08-058-0	Salary - PTO-WtrsEdge-Maintenance-Maintenance Wo-	1,086.00			1,086.00	2,119.00
400050-0112-08-101-0	Salary - PTO-WtrsEdge-Maintenance-Supervisor-	5,293.00			5,293.00	2,450.00
400050-0112-09-048-0	Salary - PTO-WtrsEdge-Housekeeping-Housekeeper-	5,378.00			5,378.00	171.00
400050-0112-10-051-0	Salary - PTO-WtrsEdge-Laundry-Laundry Aide-	1,420.00			1,420.00	(655.00)
400050-0112-11-038-0	Salary - PTO-WtrsEdge-Admissions-Dir-	170.00			170.00	2,049.00
400050-0112-13-013-0	Salary - PTO-WtrsEdge-Dietary-Aide-	(3,493.00)			(3,493.00)	5,487.00
400050-0112-13-031-0	Salary - PTO-WtrsEdge-Dietary-Cook-	(136.00)			(136.00)	(950.00)
400050-0112-13-035-0	Salary - PTO-WtrsEdge-Dietary-Dietician-	(258.00)			(258.00)	393.00
400050-0112-13-101-0	Salary - PTO-WtrsEdge-Dietary-Supervisor-	5,660.00			5,660.00	1.00
400050-0112-14-012-0	Salary - PTO-WtrsEdge-Nursing Admin-ADNS-	(1,721.00)			(1,721.00)	(6,299.00)
400050-0112-14-028-0	Salary - PTO-WtrsEdge-Nursing Admin-Clerical-	2,625.00			2,625.00	(737.00)
400050-0112-14-044-0	Salary - PTO-WtrsEdge-Nursing Admin-DNS-	4,028.00			4,028.00	10,979.00
400050-0112-14-101-0	Salary - PTO-WtrsEdge-Nursing Admin-Supervisor-	0.00			0.00	(110.00)
400050-0112-15-021-0	Salary - PTO-WtrsEdge-Nursing-CNA-	20,342.00			20,342.00	(7,892.00)
400050-0112-15-052-0	Salary - PTO-WtrsEdge-Nursing-LPN-	15,423.00			15,423.00	3,616.00
400050-0112-15-092-0	Salary - PTO-WtrsEdge-Nursing-RN-	(911.00)			(911.00)	5,277.00
400050-0112-18-029-0	Salary - PTO-WtrsEdge-Marketing-Community Relati-	165.00			165.00	936.00
400050-0112-21-049-0	Salary - PTO-WtrsEdge-Human Resources-HR Asst-	(1,991.00)			(1,991.00)	1,453.00
401000-0112-29-000-0	FICA-WtrsEdge-Emp Benefits - -	479,371.00			479,371.00	510,650.00
401100-0112-29-000-0	FUI-WtrsEdge-Emp Benefits - -	8,099.00			8,099.00	9,056.00
401200-0112-29-000-0	SUI-WtrsEdge-Emp Benefits - -	80,383.00			80,383.00	89,720.00
401300-0112-29-000-0	Health Ins-WtrsEdge-Emp Benefits - -	654,282.00			654,282.00	762,438.00
401400-0112-29-000-0	Workers Compensation-WtrsEdge-Emp Benefits - -	249,120.00			249,120.00	228,392.00
401450-0112-29-000-0	Workers Comp Retro Exp-WtrsEdge-Emp Benefits - -	4,640.00			4,640.00	4,886.00
401700-0112-29-000-0	Pension-WtrsEdge-Emp Benefits - -	20,220.00			20,220.00	17,055.00
402000-0112-03-000-0	Holiday Expense-WtrsEdge-Administration - -	0.00			0.00	2,350.00
410000-0112-02-000-0	Supplies-WtrsEdge-Admin Staff - -	0.00			0.00	0.00
410000-0112-03-000-0	Supplies-Waters Edge-Administration	388.00			388.00	504.00
410000-0112-04-000-0	Supplies-Waters Edge-Fiscal Operations	16,921.00			16,921.00	16,087.00
410000-0112-07-000-0	Supplies-Waters Edge-Rec Therapy	3,687.00			3,687.00	7,777.00
410000-0112-08-000-0	Supplies-Waters Edge-Maintenance	62,166.00			62,166.00	46,349.00
410000-0112-09-000-0	Supplies-Waters Edge-Housekeeping	38,836.00			38,836.00	34,665.00
410000-0112-10-000-0	Supplies-Waters Edge-Laundry	357.00			357.00	41.00
410000-0112-12-000-0	Supplies-WtrsEdge-Security- -	0.00			0.00	0.00
410000-0112-13-000-0	Supplies-Waters Edge-Dietary	25,826.00			25,826.00	13,154.00
410000-0112-15-000-0	Supplies-Waters Edge-Nursing	97,696.00			97,696.00	115,191.00
410000-0112-18-000-0	Supplies-Waters Edge-Marketing	3,930.00			3,930.00	1,824.00
410000-0112-23-000-0	Supplies-WtrsEdge-Rehab Tpy and Ancnlyr - -	0.00			0.00	332.00
410019-0112-07-000-0	Supplies COVID19 - WtrsEdge	0.00			0.00	1,760.00
410019-0112-08-000-0	Supplies COVID19 - WtrsEdge	0.00			0.00	97.00
410019-0112-09-000-0	Supplies COVID-Waters Edge-Housekeeping	4,309.00			4,309.00	13,172.00
410019-0112-10-000-0	Supplies COVID19 - WtrsEdge	0.00			0.00	28,075.00
410019-0112-13-000-0	Supplies COVID19 - WtrsEdge	0.00			0.00	5,171.00
410019-0112-15-000-0	Supplies COVID-Waters Edge-Nursing	94,945.00			94,945.00	42,621.00
411010-0112-22-000-0	Flu Vaccine-WtrsEdge-Medical Services - -	0.00			0.00	0.00
411100-0112-23-000-0	Drugs Medicaid-Waters Edge-Rehab Tpy and Ancnlyr	274.00			274.00	0.00
411200-0112-23-000-0	Drugs Medicare Pt A-Waters Edge-Rehab Tpy and Anc	334,352.00			334,352.00	377,480.00
411700-0112-22-000-0	House Drugs (OTC)-WtrsEdge-Medical Services - -	25,024.00			25,024.00	26,066.00
412000-0112-13-000-0	Food-Waters Edge-Dietary	293,526.00			293,526.00	283,347.00
412000-0112-38-000-0	Food-WtrsEdge-Cafe	183.00			183.00	6.00
412019-0112-13-000-0	Food COVID-Waters Edge-Dietary	195.00			195.00	309.00
412100-0112-13-000-0	Food Supplements-Waters Edge-Dietary	28,052.00			28,052.00	33,124.00
413001-0112-23-000-0	Oxygen Non Billable-Waters Edge-Rehab Tpy and Ancl	10,274.00			10,274.00	8,969.00
413500-0112-23-000-0	IV Thy Supplies-Waters Edge-Rehab Tpy and Ancnlyr	14,377.00			14,377.00	10,855.00
414000-0112-10-000-0	Diapers-Waters Edge-Laundry	44,645.00			44,645.00	46,858.00
414100-0112-10-000-0	Linen-Waters Edge-Laundry	4,276.00			4,276.00	3,425.00
420000-0112-15-000-0	Minor Equip-Waters Edge-Nursing	11,523.00			11,523.00	16,219.00
431000-0112-03-000-0	Consulting Fees-Waters Edge-Administration	16,996.00			16,996.00	25,344.00
431000-0112-04-000-0	Consulting Fees-Waters Edge-Fiscal Operations	17,986.00			17,986.00	0.00
			RJE - 3	(17,986.00)	0.00	391.00
431000-0112-06-000-0	Consulting Fees-WtrsEdge-Social service - -	0.00			0.00	391.00
431000-0112-11-000-0	Consulting Fees-Waters Edge-Admissions	1,343.00			1,343.00	2,239.00
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	43,799.00			43,799.00	60,472.00
431000-0112-23-000-0	Consulting Fees-Waters Edge-Rehab Tpy and Ancnlyr	1,750.00			1,750.00	18,610.00
431010-0112-23-000-0	Pharmacy fees-WtrsEdge-Rehab Tpy and Ancnlyr - -	15,938.00			15,938.00	17,924.00
432000-0112-03-000-0	Accounting Fees-Waters Edge-Administration	20,830.00			20,830.00	20,600.00
433000-0112-03-000-0	Legal Fees-Waters Edge-Administration	5,000.00			5,000.00	1,659.00
433100-0112-03-000-0	Legal Fees - Labor-WtrsEdge-Administration - -	0.00			0.00	0.00
433200-0112-03-000-0	Legal Fees-Waters Edge-Administration	15,203.00			15,203.00	17,294.00
433300-0112-03-000-0	Legal Fees-Waters Edge-Administration	4,750.00			4,750.00	2,550.00
434000-0112-03-000-0	Shared Services-Waters Edge-Administration	585,981.00			585,981.00	709,263.00
			RJE - 3	17,986.00	603,967.00	709,263.00
				(17,986.00)		

Account	Description	ADJ	JE Ref #	RJE	FINAL	1st PP-FINAL
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435200-0112-03-000-0	IT ServicesAdministration-Waters Edge-Administrati	96,604.00			96,604.00	45,674.00
435210-0112-03-000-0	IT Rental-Waters Edge-Administration	56,132.00		(47,959.00)	8,173.00	4,734.00
			RJE - 2	(47,959.00)		
436000-0112-22-000-0	Medical Director Fees-Waters Edge-Medical Services	88,500.00			88,500.00	102,500.00
436010-0112-22-000-0	Medical Staff Meetings-WtrsEdge-Medical Servic-	0.00			0.00	100.00
436200-0112-22-000-0	Dental Fees-Waters Edge-Medical Services	8,885.00			8,885.00	6,767.00
436300-0112-22-000-0	Physician Fees-WtrsEdge-Medical Services-	20,702.00			20,702.00	65,793.00
437000-0112-23-000-0	PT Fees-WtrsEdge-Rehab Tpy and Ancllry-	325,147.00			325,147.00	392,512.00
437100-0112-23-000-0	OT Fees-WtrsEdge-Rehab Tpy and Ancllry-	260,975.00			260,975.00	335,735.00
437200-0112-23-000-0	Speech Fees-WtrsEdge-Rehab Tpy and Ancllry-	124,959.00			124,959.00	111,873.00
438010-0112-27-000-0	Radiology Fees-Waters Edge-Laboratory	(661.00)		(11,071.00)	(11,732.00)	417.00
			RJE - 6	(11,071.00)		
438020-0112-27-000-0	X-Waters Edge-Laboratory	2,904.00		11,071.00	13,975.00	36,931.00
			RJE - 6	11,071.00		
438030-0112-27-000-0	Lab Fees-Waters Edge-Laboratory	55,549.00			55,549.00	40,799.00
440000-0112-03-000-0	Purch Services-Waters Edge-Administration	1,077.00			1,077.00	0.00
440000-0112-04-000-0	Purch Services-Waters Edge-Fiscal Operations	29,489.00			29,489.00	24,778.00
440000-0112-07-000-0	Purch Services-Waters Edge-Rec Therapy	3,990.00			3,990.00	8,291.00
440000-0112-08-000-0	Purch Services-Waters Edge-Maintenance	108,943.00			108,943.00	59,905.00
440000-0112-12-000-0	Purch Services-Waters Edge-Security	5,405.00			5,405.00	4,287.00
440000-0112-13-000-0	Purch Services-Waters Edge-Dietary	8,710.00			8,710.00	8,460.00
440000-0112-15-000-0	Purch Services-Waters Edge-Nursing	551.00			551.00	2,103.00
440001-0112-08-000-0	Ground Services-Waters Edge-Maintenance	29,284.00			29,284.00	28,016.00
440010-0112-15-000-0	Services Ambulance-Waters Edge-Nursing	1,423.00			1,423.00	28,221.00
440050-0112-07-000-0	Cable Expense-Waters Edge-Rec Therapy	19,310.00			19,310.00	22,658.00
442000-0112-08-000-0	Pest Control-WtrsEdge-Maintenance-	3,244.00			3,244.00	3,058.00
443000-0112-08-000-0	Carting-Waters Edge-Maintenance	25,700.00			25,700.00	28,817.00
452000-0112-04-000-0	Equip Rental-Waters Edge-Fiscal Operations	10,848.00		(10,848.00)	0.00	0.00
			RJE - 2	(10,848.00)		
452000-0112-07-000-0	Equip Rental-WtrsEdge-Rec Therapy-	0.00			0.00	363.00
452000-0112-08-000-0	Equip Rental-Waters Edge-Maintenance	3,594.00			3,594.00	0.00
452000-0112-13-000-0	Equip Rental-Waters Edge-Dietary	75.00			75.00	290.00
452000-0112-15-000-0	Equip Rental-Waters Edge-Nursing	54,677.00			54,677.00	56,761.00
452000-0112-23-000-0	Equip Rental-Waters Edge-Rehab Tpy and Ancllry	10,668.00			10,668.00	10,497.00
452000-0112-24-000-0	Equip Rental-Waters Edge-Respiratory	33,371.00			33,371.00	23,953.00
461000-0112-03-000-0	Telephone-Waters Edge-Administration	35,527.00			35,527.00	40,674.00
461100-0112-03-000-0	Telephone - Cell-Waters Edge-Administration	2,210.00			2,210.00	2,720.00
462000-0112-25-000-0	Electric-Waters Edge-Property	162,254.00			162,254.00	178,287.00
463000-0112-25-000-0	Gas-Waters Edge-Property	61,152.00			61,152.00	71,258.00
464000-0112-25-000-0	Sewer-Waters Edge-Property	15,514.00			15,514.00	2,211.00
465000-0112-25-000-0	Oil-WtrsEdge-Property-	0.00			0.00	0.00
466000-0112-25-000-0	Water-Waters Edge-Property	2,795.00			2,795.00	2,795.00
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	18,119.00			18,119.00	16,428.00
472500-0112-25-000-0	Property Insurance-Waters Edge-Property	16,589.00			16,589.00	19,662.00
473000-0112-25-000-0	Real Estate Taxes-Waters Edge-Property	125,449.00			125,449.00	123,113.00
476000-0112-25-000-0	Interest on Notes Payable-Waters Edge-Property	545.00			545.00	945.00
476002-0112-25-000-0	Interest Expense NP 2-Waters Edge-Property	4,806.00			4,806.00	6,417.00
484000-0112-25-000-0	Depe Exp LHI-Waters Edge	72,471.00			72,471.00	83,275.00
486000-0112-25-000-0	Depr Exp MME-Waters Edge	71,367.00			71,367.00	69,312.00
491000-0112-03-000-0	Dues-Waters Edge-Administration	12,467.00		(443.00)	12,024.00	12,024.00
			RJE - 5	(443.00)		
491001-0112-03-000-0	Subscriptions-Waters Edge-Administration	4,622.00		85.00	4,707.00	6,434.00
			RJE - 5	85.00		
500000-0112-03-000-0	Licenses and Permits-Waters Edge-Administration	1,875.00			1,875.00	900.00
501100-0112-03-000-0	Advertising Promotional-Waters Edge-Administration	13,139.00			13,139.00	15,417.00
501100-0112-18-000-0	Advertising Promotional-WtrsEdge-Marketing-	17,318.00			17,318.00	14,943.00
503000-0112-03-000-0	Penalties-WtrsEdge-Administration-	0.00			0.00	18,185.00
503100-0112-03-000-0	Interest-Waters Edge-Administration	8,499.00			8,499.00	3,957.00
503130-0112-03-000-0	Interest on Computer Loan-WtrsEdge-Administral	5,040.00			5,040.00	6,127.00
503200-0112-03-000-0	Bank Charges-Waters Edge-Administration	25,525.00			25,525.00	27,558.00
504000-0112-03-000-0	Postage-Waters Edge-Administration	3,431.00			3,431.00	4,941.00
505000-0112-03-000-0	Background Check-Waters Edge-Administration	10,001.00			10,001.00	7,209.00
507000-0112-03-000-0	Revenue Assessment-Waters Edge-Administration	830,837.00			830,837.00	791,109.00
508000-0112-03-000-0	Bad Debt Expense-Waters Edge-Administration	454,992.00			454,992.00	203,264.00
508010-0112-03-000-0	Bad Debt Mdcr-Waters Edge-Administration	4,002.00			4,002.00	27,367.00
509000-0112-03-000-0	Seminars-Waters Edge-Administration	17,005.00			17,005.00	2,776.00
510000-0112-03-000-0	Liability Ins-Waters Edge-Administration	95,461.00			95,461.00	78,320.00
512000-0112-03-000-0	Umbrella Ins-Waters Edge-Administration	4,885.00			4,885.00	13,455.00
513000-0112-03-000-0	Crime Ins-Waters Edge-Administration	971.00			971.00	504.00
521000-0112-03-000-0	Travel Expense-Waters Edge-Administration	1,582.00			1,582.00	1,064.00
522000-0112-03-000-0	Hotel Expense-Waters Edge-Administration	(15.00)			(15.00)	0.00
523000-0112-03-000-0	Emp Benefits-Waters Edge-Administration	24,005.00			24,005.00	24,870.00
523019-0112-03-000-0	Employee Benefits Other COVID-Waters Edge-Administ	1,599.00			1,599.00	5,359.00
530000-0112-15-000-0	Pool RNs-Waters Edge-Nursing	91,466.00			91,466.00	118,612.00
531000-0112-15-000-0	Pool LPNs-Waters Edge-Nursing	242,152.00			242,152.00	46,923.00

Account	Description	ADJ	JE Ref #	RJE	FINAL	1st PP-FINAL
		9/30/2021			9/30/2021	9/30/2020
532000-0112-15-000-0	Pool CNA-Waters Edge-Nursing	299,294.00			299,294.00	104,693.00
533000-0112-10-000-0	Outside Services-WtrsEdge-Laundry -	160,027.00			160,027.00	157,369.00
541000-0112-00-000-0	Misc. Expensefield Realty-Waters Edge	(5.00)			(5.00)	0.00
541000-0112-03-000-0	Misc. Expense-WtrsEdge-Administration -	5,785.00			5,785.00	2,780.00
541001-0112-03-000-0	Political Contributions -WtrsEdge-Administration-	0.00			0.00	1,500.00
541050-0112-03-000-0	Prior Period Expense-Waters Edge-Administration	17,518.00			17,518.00	(2,190.00)
542000-0112-03-000-0	Corporate Tax - State-WtrsEdge-Administration -	0.00			0.00	19,897.00
542900-0112-03-000-0	CT PET Tax Expense-Waters Edge-Administration	78,861.00			78,861.00	0.00
Marcum 101	MDS Coordinator	0.00		75,060.00	75,060.00	165,641.00
			RJE - 1	75,060.00		
Marcum 102	Staff Development	0.00		81,393.00	81,393.00	59,141.00
			RJE - 1	81,393.00		
Marcum 103	Infection Control	0.00		93,030.00	93,030.00	36,538.00
			RJE - 1	93,030.00		
Marcum 104	Leased Equipment	0.00		58,807.00	58,807.00	56,254.00
			RJE - 2	58,807.00		
Marcum 105	Chamber Dues	0.00		358.00	358.00	0.00
			RJE - 5	358.00		
Total		0.00		0.00	0.00	0.00
	Net (Income) Loss	0.00		0.00	0.00	0.00

Client: **National Health Care Associates, Inc. (CT)**
 Engagement: **Medicaid - Water's Edge Health & Rehab**
 Period Ending: **9/30/2021**
 Trial Balance: **A.01 - TB-CCNH**
 Workpaper: **A.03 - Grouping Report**

Account	Description	ADJ	JE Ref #	RJE	FINAL	1st PP-FINAL
		9/30/2021			9/30/2021	9/30/2020
Group : [10-A]	Salaries and Wages					
Subgroup : [1]	Operators/Owners					
400000-0112-01-073-0	Salary-WtrsEdge-Operator-Owner-	39,912.00		0.00	39,912.00	40,021.00
Subtotal [1] Operators/Owners		39,912.00		0.00	39,912.00	40,021.00
Subgroup : [2]	Administrators					
400000-0112-03-009-0	Salary-WtrsEdge-Administration-Administrator-	144,968.00		0.00	144,968.00	147,385.00
400050-0112-03-009-0	Salary - PTO-WtrsEdge-Administration-Administral-	2,743.00		0.00	2,743.00	0.00
Subtotal [2] Administrators		147,711.00		0.00	147,711.00	147,385.00
Subgroup : [4]	Other Administrative Salaries					
400000-0112-03-007-0	Salary-WtrsEdge-Administration-Administrative As-	109,385.00		0.00	109,385.00	92,508.00
400000-0112-03-133-0	Salary-WtrsEdge-Administration-Central Sply	4,977.00		0.00	4,977.00	11,000.00
400000-0112-04-007-0	Salary-WtrsEdge-Fiscal Operations-Administrative-	77,404.00		0.00	77,404.00	75,021.00
400000-0112-05-005-0	Salary-WtrsEdge-Medical Records-Medical Records-	8,110.00		0.00	8,110.00	11,124.00
400000-0112-21-040-0	Salary-WtrsEdge-Human Resources-Dir of Human Res-	8,807.00		0.00	8,807.00	44,523.00
400000-0112-21-049-0	Salary-WtrsEdge-Human Resources-HR Asstl-	0.00		0.00	0.00	538.00
400050-0112-03-007-0	Salary - PTO-WtrsEdge-Administration-Administral-	1,663.00		0.00	1,663.00	751.00
400050-0112-04-007-0	Salary - PTO-WtrsEdge-Fiscal Operation-Administral-	4,106.00		0.00	4,106.00	3,321.00
400050-0112-21-049-0	Salary - PTO-WtrsEdge-Human Resources-HR Asstl-	(1,991.00)		0.00	(1,991.00)	1,453.00
Subtotal [4] Other Administrative Salaries		210,441.00		0.00	210,441.00	240,239.00
Subgroup : [5A]	Head Dietitian					
400000-0112-13-035-0	Salary-WtrsEdge-Dietary-Dietician-	44,196.00		0.00	44,196.00	45,388.00
400050-0112-13-035-0	Salary - PTO-WtrsEdge-Dietary-Dietician-	(258.00)		0.00	(258.00)	393.00
Subtotal [5A] Head Dietitian		43,938.00		0.00	43,938.00	45,781.00
Subgroup : [5B]	Food Service Supervisor					
400000-0112-13-101-0	Salary-WtrsEdge-Dietary-Supervisor-	68,232.00		0.00	68,232.00	69,263.00
400050-0112-13-101-0	Salary - PTO-WtrsEdge-Dietary-Supervisor-	5,660.00		0.00	5,660.00	1.00
Subtotal [5B] Food Service Supervisor		73,892.00		0.00	73,892.00	69,264.00
Subgroup : [5C]	Dietary Workers					
400000-0112-13-013-0	Salary-WtrsEdge-Dietary-Aide-	265,119.00		0.00	265,119.00	308,526.00
400000-0112-13-031-0	Salary-WtrsEdge-Dietary-Cook-	137,982.00		0.00	137,982.00	165,950.00
400050-0112-13-013-0	Salary - PTO-WtrsEdge-Dietary-Aide-	(3,493.00)		0.00	(3,493.00)	5,487.00
400050-0112-13-031-0	Salary - PTO-WtrsEdge-Dietary-Cook-	(136.00)		0.00	(136.00)	(95.00)
Subtotal [5C] Dietary Workers		399,472.00		0.00	399,472.00	479,013.00
Subgroup : [6A]	Head Housekeeper					
400000-0112-09-101-0	Salary-WtrsEdge-Housekeeping-Supervisor-	32,448.00		0.00	32,448.00	15,600.00
Subtotal [6A] Head Housekeeper		32,448.00		0.00	32,448.00	15,600.00
Subgroup : [6B]	Other Housekeeping Workers					
400000-0112-09-048-0	Salary-WtrsEdge-Housekeeping-Housekeeper-	371,516.00		0.00	371,516.00	386,476.00
400050-0112-09-048-0	Salary - PTO-WtrsEdge-Housekeeping-Housekeeper-	5,378.00		0.00	5,378.00	171.00
Subtotal [6B] Other Housekeeping Workers		376,894.00		0.00	376,894.00	386,647.00
Subgroup : [7A]	Engineer or Chief of Maintenance					
400000-0112-08-101-0	Salary-WtrsEdge-Maintenance-Supervisor-	55,414.00		0.00	55,414.00	58,419.00
400050-0112-08-101-0	Salary - PTO-WtrsEdge-Maintenance-Supervisor-	5,293.00		0.00	5,293.00	2,450.00
Subtotal [7A] Engineer or Chief of Maintenance		60,707.00		0.00	60,707.00	60,869.00
Subgroup : [7B]	Other Maintenance Workers					
400000-0112-08-058-0	Salary-WtrsEdge-Maintenance-Maintenance Worker-	126,651.00		0.00	126,651.00	114,270.00
400050-0112-08-058-0	Salary - PTO-WtrsEdge-Maintenance-Maintenance Wo-	1,066.00		0.00	1,066.00	2,119.00
Subtotal [7B] Other Maintenance Workers		127,717.00		0.00	127,717.00	116,389.00
Subgroup : [8B]	Other Laundry Workers					
400000-0112-10-051-0	Salary-WtrsEdge-Laundry-Laundry Aide-	42,770.00		0.00	42,770.00	43,785.00
400050-0112-10-051-0	Salary - PTO-WtrsEdge-Laundry-Laundry Aide-	1,420.00		0.00	1,420.00	(65.00)
Subtotal [8B] Other Laundry Workers		44,190.00		0.00	44,190.00	43,130.00
Subgroup : [12A]	Director of Nurses/Assistant Director					
400000-0112-14-012-0	Salary-WtrsEdge-Nursing Admin-ADNS-	114,579.00		0.00	114,579.00	107,072.00
400000-0112-14-044-0	Salary-WtrsEdge-Nursing Admin-DNS-	136,385.00		0.00	136,385.00	144,230.00
400050-0112-14-012-0	Salary - PTO-WtrsEdge-Nursing Admin-ADNS-	(1,721.00)		0.00	(1,721.00)	(6,299.00)
400050-0112-14-044-0	Salary - PTO-WtrsEdge-Nursing Admin-DNS-	4,028.00		0.00	4,028.00	10,979.00
Subtotal [12A] Director of Nurses/Assistant Director		253,271.00		0.00	253,271.00	255,982.00
Subgroup : [12B1]	RNs - Direct Care					
400000-0112-15-092-0	Salary-WtrsEdge-Nursing-RN-	797,812.00		(249,483.00)	548,329.00	575,095.00
400050-0112-15-092-0	Salary - PTO-WtrsEdge-Nursing-RN-	(911.00)	RJE - 1	(249,483.00)	(911.00)	5,277.00
Subtotal [12B1] RNs - Direct Care		796,901.00		(249,483.00)	547,418.00	580,372.00
Subgroup : [12B2]	RNs - Administrative					
400000-0112-14-028-0	Salary-WtrsEdge-Nursing Admin-Clerical-	49,613.00		0.00	49,613.00	39,648.00
400050-0112-14-028-0	Salary - PTO-WtrsEdge-Nursing Admin-Clerical-	2,625.00		0.00	2,625.00	(737.00)
400050-0112-14-101-0	Salary - PTO-WtrsEdge-Nursing Admin-Supervisor-	0.00		0.00	0.00	(110.00)
Marcum 101	MDS Coordinator	0.00	RJE - 1	75,060.00	75,060.00	165,641.00
Marcum 102	Staff Development	0.00	RJE - 1	75,060.00	81,393.00	59,141.00
Marcum 103	Infection Control	0.00	RJE - 1	81,393.00	93,030.00	36,538.00
Subtotal [12B2] RNs - Administrative		52,238.00		153,030.00	301,721.00	306,121.00
Subgroup : [12C1]	LPNs - Direct Care					
400000-0112-15-052-0	Salary-WtrsEdge-Nursing-LPN-	1,369,927.00		0.00	1,369,927.00	1,457,363.00
400050-0112-15-052-0	Salary - PTO-WtrsEdge-Nursing-LPN-	15,423.00		0.00	15,423.00	3,616.00
Subtotal [12C1] LPNs - Direct Care		1,385,350.00		0.00	1,385,350.00	1,460,979.00
Subgroup : [12D]	Aides and Attendants					
400000-0112-15-021-0	Salary-WtrsEdge-Nursing-CNA-	1,833,684.00		0.00	1,833,684.00	2,060,722.00
400050-0112-15-021-0	Salary - PTO-WtrsEdge-Nursing-CNA-	20,342.00		0.00	20,342.00	(7,852.00)
Subtotal [12D] Aides and Attendants		1,854,026.00		0.00	1,854,026.00	2,052,870.00
Subgroup : [12H]	Recreation Workers					
400000-0112-07-038-0	Salary-WtrsEdge-Rec Therapy-Dir-	202,749.00		0.00	202,749.00	232,142.00
400000-0112-07-086-0	Salary-WtrsEdge-Rec Therapy-Rec Therapist-	75,028.00		0.00	75,028.00	7,449.00
400050-0112-07-038-0	Salary - PTO-WtrsEdge-Rec Therapy-Dir-	2,291.00		0.00	2,291.00	2,010.00
400050-0112-07-086-0	Salary - PTO-WtrsEdge-Rec Therapy-Rec Therapist-	4,655.00		0.00	4,655.00	(125.00)
Subtotal [12H] Recreation Workers		284,723.00		0.00	284,723.00	241,476.00
Subgroup : [12M]	Social Workers/Case Management					

Client: **National Health Care Associates, Inc. (CT)**
 Engagement: **Medical - Water's Edge Health & Rehab**
 Period Ending: **9/30/2021**
 Trial Balance: **A.01 - TB-CCNH**
 Workpaper: **A.03 - Grouping Report**

Account	Description	ADJ	JE Ref #	RJE	FINAL	1st PP-FINAL
		9/30/2021			9/30/2021	9/30/2020
400000-0112-06-038-0	Salary-WtrEdge-Social service-Dir-	123,034.00		0.00	123,034.00	130,369.00
400050-0112-06-038-0	Salary - PTO-WtrEdge-Social service-Dir-	(544.00)		0.00	(544.00)	1,577.00
Subtotal [12M] Social Workers/Case Management		122,490.00		0.00	122,490.00	131,896.00
Subgroup : [12N] Marketing						
400000-0112-18-029-0	Salary-WtrEdge-Marketing-Community Relations-	99,879.00		0.00	99,879.00	98,463.00
400050-0112-18-029-0	Salary - PTO-WtrEdge-Marketing-Community Relations-	165.00		0.00	165.00	936.00
Subtotal [12N] Marketing		100,044.00		0.00	100,044.00	99,399.00
Subgroup : [12O] Other						
400000-0112-11-011-0	Salary-WtrEdge-Admissions-Admissions Coordinato-	122.00		0.00	122.00	81.00
400000-0112-11-038-0	Salary-WtrEdge-Admissions-Dir-	72,516.00		0.00	72,516.00	74,144.00
400000-0112-24-157-0	Salary-WtrEdge-Respiratory- -	2,993.00		0.00	2,993.00	5,012.00
400050-0112-11-038-0	Salary - PTO-WtrEdge-Admissions-Dir-	170.00		0.00	170.00	2,049.00
Subtotal [12O] Other		75,801.00		0.00	75,801.00	81,286.00
Total [10-A] Salaries and Wages		6,482,186.00		0.00	6,482,186.00	6,848,679.00
Group : [13-B] Professional Fees						
Subgroup : [2] Dentist						
436200-0112-22-000-0	Dental Fees-Waters Edge-Medical Services	8,885.00		0.00	8,885.00	6,707.00
Subtotal [2] Dentist		8,885.00		0.00	8,885.00	6,767.00
Subgroup : [3] Pharmacist						
431010-0112-23-000-0	Pharmacy fees-WtrEdge-Rehab Tpy and Ancnly- -	15,938.00		0.00	15,938.00	17,924.00
Subtotal [3] Pharmacist		15,938.00		0.00	15,938.00	17,924.00
Subgroup : [5A] PT - Resident Care						
437000-0112-23-000-0	PT Fees-WtrEdge-Rehab Tpy and Ancnly- -	325,147.00		0.00	325,147.00	392,512.00
Subtotal [5A] PT - Resident Care		325,147.00		0.00	325,147.00	392,512.00
Subgroup : [6] Social Worker						
431000-0112-06-000-0	Consulting Fees-WtrEdge-Social service- -	0.00		0.00	0.00	391.00
Subtotal [6] Social Worker		0.00		0.00	0.00	391.00
Subgroup : [8A] Medical Director						
436000-0112-22-000-0	Medical Director Fees-Waters Edge-Medical Services	88,500.00		0.00	88,500.00	102,500.00
Subtotal [8A] Medical Director		88,500.00		0.00	88,500.00	102,500.00
Subgroup : [8B] Utilization Review						
436010-0112-22-000-0	Medical Staff Meetings-WtrEdge-Medical Servic- -	0.00		0.00	0.00	100.00
Subtotal [8B] Utilization Review		0.00		0.00	0.00	100.00
Subgroup : [8E] Other						
436300-0112-22-000-0	Physician Fees-WtrEdge-Medical Services- -	20,702.00		0.00	20,702.00	85,793.00
Subtotal [8E] Other		20,702.00		0.00	20,702.00	66,793.00
Subgroup : [9A] ST - Resident Care						
437200-0112-23-000-0	Speech Fees-WtrEdge-Rehab Tpy and Ancnly- -	124,959.00		0.00	124,959.00	111,873.00
Subtotal [9A] ST - Resident Care		124,959.00		0.00	124,959.00	111,873.00
Subgroup : [10A] OT - Resident Care						
437100-0112-23-000-0	OT Fees-WtrEdge-Rehab Tpy and Ancnly- -	260,975.00		0.00	260,975.00	335,735.00
Subtotal [10A] OT - Resident Care		260,975.00		0.00	260,975.00	335,735.00
Subgroup : [11A1] RN's - Direct Care						
530000-0112-15-000-0	Pool RNs-Waters Edge-Nursing	91,466.00		0.00	91,466.00	118,612.00
Subtotal [11A1] RN's - Direct Care		91,466.00		0.00	91,466.00	118,612.00
Subgroup : [11B1] LPN's - Direct Care						
531000-0112-15-000-0	Pool LPNs-Waters Edge-Nursing	242,152.00		0.00	242,152.00	46,923.00
Subtotal [11B1] LPN's - Direct Care		242,152.00		0.00	242,152.00	46,923.00
Subgroup : [11C] Aides						
532000-0112-15-000-0	Pool CNA-Waters Edge-Nursing	299,294.00		0.00	299,294.00	104,693.00
Subtotal [11C] Aides		299,294.00		0.00	299,294.00	104,693.00
Subgroup : [12] Other						
431000-0112-11-000-0	Consulting Fees-Waters Edge-Admissions	1,343.00		0.00	1,343.00	2,239.00
431800-0112-15-000-0	Consulting Fees-Waters Edge-Nursing	43,799.00		0.00	43,799.00	60,472.00
431000-0112-23-000-0	Consulting Fees-Waters Edge-Rehab Tpy and Ancnly	1,750.00		0.00	1,750.00	18,618.00
Subtotal [12] Other		46,892.00		0.00	46,892.00	81,321.00
Total [13-B] Professional Fees		1,524,910.00		0.00	1,524,910.00	1,385,144.00
Group : [15] Expenditures Other than Salaries						
Subgroup : [1A1] Workmen's Compensation						
401400-0112-29-000-0	Workers Compensation-WtrEdge-Emp Benefits- -	249,120.00		0.00	249,120.00	228,392.00
401450-0112-29-000-0	Workers Comp Retro Exp-WtrEdge-Emp Benefits- -	4,640.00		0.00	4,640.00	4,886.00
Subtotal [1A1] Workmen's Compensation		253,760.00		0.00	253,760.00	233,278.00
Subgroup : [1A3] Unemployment Insurance						
401100-0112-29-000-0	FUI-WtrEdge-Emp Benefits- -	8,099.00		0.00	8,099.00	9,056.00
401200-0112-29-000-0	SUI-WtrEdge-Emp Benefits- -	80,383.00		0.00	80,383.00	89,720.00
Subtotal [1A3] Unemployment Insurance		88,482.00		0.00	88,482.00	98,776.00
Subgroup : [1A4] Social Security (FICA)						
401000-0112-29-000-0	FICA-WtrEdge-Emp Benefits- -	479,371.00		0.00	479,371.00	510,650.00
Subtotal [1A4] Social Security (FICA)		479,371.00		0.00	479,371.00	510,650.00
Subgroup : [1A5] Health Insurance						
401300-0112-29-000-0	Health Ins-WtrEdge-Emp Benefits- -	654,282.00		0.00	654,282.00	762,438.00
Subtotal [1A5] Health Insurance		654,282.00		0.00	654,282.00	762,438.00
Subgroup : [1A7] Pensions						
401700-0112-29-000-0	Pension-WtrEdge-Emp Benefits- -	20,220.00		0.00	20,220.00	17,055.00
Subtotal [1A7] Pensions		20,220.00		0.00	20,220.00	17,055.00
Subgroup : [1A8] Other						
505000-0112-03-000-0	Background Check-Waters Edge-Administration	10,001.00		0.00	10,001.00	7,209.00
Subtotal [1A8] Other		10,001.00		0.00	10,001.00	7,209.00
Subgroup : [1C] Bad Debts						
508000-0112-03-000-0	Bad Debt Expense-Waters Edge-Administration	454,992.00		0.00	454,992.00	203,264.00
508010-0112-03-000-0	Bad Debt Mdr-Waters Edge-Administration	4,002.00		0.00	4,002.00	27,367.00
Subtotal [1C] Bad Debts		458,994.00		0.00	458,994.00	230,631.00
Subgroup : [1D] Accounting and Auditing						
432000-0112-03-000-0	Accounting Fees-Waters Edge-Administration	20,830.00		0.00	20,830.00	20,600.00

Client: **National Health Care Associates, Inc. (CT)**
 Engagement: **Medicaid - Water's Edge Health & Rehab**
 Period Ending: **9/30/2021**
 Trial Balance: **A.01 - TB-CCHH**
 Workpaper: **A.03 - Group Report**

Account	Description	ADJ	J E Ref #	RJE	FINAL	1st PP-FINAL
		9/30/2021			9/30/2021	9/30/2020
Subtotal [1D] Accounting and Auditing		20,830.00		0.00	20,830.00	20,600.00
Subgroup : [1E]	Legal					
433000-0112-03-000-0	Legal Fees-Waters Edge-Administration	5,000.00		0.00	5,000.00	1,659.00
433200-0112-03-000-0	Legal Fees-Waters Edge-Administration	15,203.00		0.00	15,203.00	17,294.00
433300-0112-03-000-0	Legal Fees-Waters Edge-Administration	4,750.00		0.00	4,750.00	2,550.00
Subtotal [1E] Legal		24,953.00		0.00	24,953.00	21,503.00
Subgroup : [1G]	Office Supplies					
410000-0112-03-000-0	Supplies-Waters Edge-Administration	388.00		0.00	388.00	504.00
410000-0112-04-000-0	Supplies-Waters Edge-Fiscal Operations	16,921.00		0.00	16,921.00	16,067.00
452000-0112-04-000-0	Equip Rental-Waters Edge-Fiscal Operations	10,848.00		(10,848.00)	0.00	0.00
Subtotal [1G] Office Supplies		28,157.00	RJE - 2	(10,848.00)	17,309.00	16,591.00
Subgroup : [1H1]	Telephone and Telegraph					
461000-0112-03-000-0	Telephone-Waters Edge-Administration	35,527.00		0.00	35,527.00	40,674.00
Subtotal [1H1] Telephone and Telegraph		35,527.00		0.00	35,527.00	40,674.00
Subgroup : [1H2]	Cellular Phones and Beepers					
461100-0112-03-000-0	Telephone - Cell-Waters Edge-Administration	2,210.00		0.00	2,210.00	2,720.00
Subtotal [1H2] Cellular Phones and Beepers		2,210.00		0.00	2,210.00	2,720.00
Subgroup : [1J]	Corporation Business Taxes					
542000-0112-03-000-0	Corporate Tax - State-WtrsEdge-Administration -	0.00		0.00	0.00	19,897.00
Subtotal [1J] Corporation Business Taxes		0.00		0.00	0.00	19,897.00
Subgroup : [1K1]	Other Taxes - Income					
642000-0112-03-000-0	CT PET Tax Expense-Waters Edge-Administration	78,861.00		0.00	78,861.00	0.00
Subtotal [1K1] Other Taxes - Income		78,861.00		0.00	78,861.00	0.00
Subgroup : [1K3]	Resident Day User Fee					
507000-0112-03-000-0	Revenue Assessment-Waters Edge-Administration	830,837.00		0.00	830,837.00	791,109.00
Subtotal [1K3] Resident Day User Fee		830,837.00		0.00	830,837.00	791,109.00
Total [15] Expenditures Other than Salaries		2,956,485.00		(10,848.00)	2,975,637.00	2,773,131.00
Group : [16]	Expenditures Other than Salaries (cont'd) - Admin. and General					
Subgroup : [2]	Holiday Parties for Staff					
402000-0112-03-000-0	Holiday Expense-WtrsEdge-Administration -	0.00		0.00	0.00	2,350.00
Subtotal [2] Holiday Parties for Staff		0.00		0.00	0.00	2,350.00
Subgroup : [3]	Gifts to Staff and Residents					
523000-0112-03-000-0	Emp Benefits-Waters Edge-Administration	24,005.00		0.00	24,005.00	24,870.00
Subtotal [3] Gifts to Staff and Residents		24,005.00		0.00	24,005.00	24,870.00
Subgroup : [4]	Employee Travel					
521000-0112-03-000-0	Travel Expense-Waters Edge-Administration	1,582.00		0.00	1,582.00	1,064.00
Subtotal [4] Employee Travel		1,582.00		0.00	1,582.00	1,064.00
Subgroup : [5]	Education Expense					
509000-0112-03-000-0	Seminars-Waters Edge-Administration	17,005.00		0.00	17,005.00	2,776.00
Subtotal [5] Education Expense		17,005.00		0.00	17,005.00	2,776.00
Subgroup : [M3]	Advertising Other					
410000-0112-18-000-0	Supplies-Waters Edge-Marketing	3,930.00		0.00	3,930.00	1,824.00
501100-0112-03-000-0	Advertising Promotional-Waters Edge-Administration	13,139.00		0.00	13,139.00	15,417.00
501100-0112-18-000-0	Advertising Promotional-WtrsEdge-Marketing -	17,318.00		0.00	17,318.00	14,943.00
Subtotal [M3] Advertising Other		34,387.00		0.00	34,387.00	32,184.00
Subgroup : [M7]	Postage					
504000-0112-03-000-0	Postage-Waters Edge-Administration	3,431.00		0.00	3,431.00	4,941.00
Subtotal [M7] Postage		3,431.00		0.00	3,431.00	4,941.00
Subgroup : [M8]	Dues and Membership Fees to Professional Associations					
491000-0112-03-000-0	Dues-Waters Edge-Administration	12,467.00		(443.00)	12,024.00	12,024.00
Subtotal [M8] Dues and Membership Fees to Professional Associations		12,467.00	RJE - 5	(443.00)	12,024.00	12,024.00
Subgroup : [M8A]	Dues to Chamber of Commerce					
Marcum 105	Chamber Dues	0.00		358.00	358.00	0.00
Subtotal [M8A] Dues to Chamber of Commerce		0.00	RJE - 5	358.00	358.00	0.00
Subgroup : [M9]	Subscriptions					
491001-0112-03-000-0	Subscriptions-Waters Edge-Administration	4,622.00		85.00	4,707.00	6,434.00
Subtotal [M9] Subscriptions		4,622.00	RJE - 5	85.00	4,707.00	6,434.00
Subgroup : [M10]	Contributions					
541001-0112-03-000-0	Political Contributions -WtrsEdge-Administration-	0.00		0.00	0.00	1,500.00
Subtotal [M10] Contributions		0.00		0.00	0.00	1,500.00
Subgroup : [M11]	Services Provided by Contract					
431000-0112-03-000-0	Consulting Fees-Waters Edge-Administration	16,996.00		0.00	16,996.00	25,344.00
431000-0112-04-000-0	Consulting Fees-Waters Edge-Fiscal Operations	17,986.00		(17,986.00)	0.00	0.00
435200-0112-03-000-0	IT ServicesAdministration-Waters Edge-Administrati	96,604.00		0.00	96,604.00	45,674.00
435210-0112-03-000-0	IT Rental-Waters Edge-Administration	56,132.00		(47,959.00)	8,173.00	4,734.00
440000-0112-03-000-0	Purch Services-Waters Edge-Administration	1,077.00		0.00	1,077.00	0.00
440000-0112-04-000-0	Purch Services-Waters Edge-Fiscal Operations	29,489.00		0.00	29,489.00	24,778.00
Subtotal [M11] Services Provided by Contract		218,284.00	RJE - 2	(65,945.00)	152,339.00	100,530.00
Subgroup : [M12]	Administrative Management Services					
434000-0112-03-000-0	Shared Services-Waters Edge-Administration	585,981.00		17,986.00	603,967.00	709,263.00
Subtotal [M12] Administrative Management Services		585,981.00	RJE - 3	17,986.00	603,967.00	709,263.00
Subgroup : [M13]	Other					
500000-0112-03-000-0	Licenses and Permits-Waters Edge-Administration	1,875.00		0.00	1,875.00	900.00
503000-0112-03-000-0	Penalties-WtrsEdge-Administration -	0.00		0.00	0.00	18,185.00
503200-0112-03-000-0	Bank Charges-Waters Edge-Administration	25,525.00		0.00	25,525.00	27,558.00
522000-0112-03-000-0	Hotel Expense-Waters Edge-Administration	(15.00)		0.00	(15.00)	0.00
541000-0112-03-000-0	Misc Expense-WtrsEdge-Administration -	5,785.00		0.00	5,785.00	2,780.00
541050-0112-03-000-0	Prior Period Expense-Waters Edge-Administration	17,518.00		0.00	17,518.00	(2,190.00)
Subtotal [M13] Other		50,688.00		0.00	50,688.00	47,233.00
Total [16] Expenditures Other than Salaries (cont'd) - Admin. and General		952,452.00		(47,959.00)	904,493.00	945,169.00

Client: **National Health Care Associates, Inc. (CT)**
 Engagement: **Medical - Water's Edge Health & Rehab**
 Period Ending: **9/30/2021**
 Trial Balance: **A.01 - TB-CCNH**
 Workpaper: **A.03 - Grouping Report**

Account	Description	ADJ	JE Ref #	RJE	FINAL	1st PP-FINAL
		9/30/2021			9/30/2021	9/30/2020
Group : [18]	Dietary Basis for Allocation of Costs					
Subgroup : [2A1]	Raw Food					
412000-0112-13-000-0	Food-Waters Edge-Dietary	293,526.00		0.00	293,526.00	283,347.00
412000-0112-36-000-0	Food-WtrsEdge-Cafe	183.00		0.00	183.00	6.00
412100-0112-13-000-0	Food Supplements-Waters Edge-Dietary	28,052.00		0.00	28,052.00	33,124.00
523019-0112-03-000-0	Employee Benefits Other COVID-Waters Edge-Adminstr	1,599.00		0.00	1,599.00	5,359.00
Subtotal [2A1] Raw Food		323,360.00		0.00	323,360.00	321,836.00
Subgroup : [2B]	Purchased Services					
440000-0112-13-000-0	Purch Services-Waters Edge-Dietary	8,710.00		0.00	8,710.00	8,460.00
Subtotal [2B] Purchased Services		8,710.00		0.00	8,710.00	8,460.00
Subgroup : [2C]	Other					
410000-0112-13-000-0	Supplies-Waters Edge-Dietary	25,826.00		0.00	25,826.00	13,154.00
410019-0112-13-000-0	Supplies COVID19 - WtrsEdge	0.00		0.00	0.00	5,171.00
412019-0112-13-000-0	Food COVID-Waters Edge-Dietary	195.00		0.00	195.00	308.00
452000-0112-13-000-0	Equip Rental-Waters Edge-Dietary	75.00		0.00	75.00	290.00
Subtotal [2C] Other		26,096.00		0.00	26,096.00	16,924.00
Total [18] Dietary Basis for Allocation of Costs		358,166.00		0.00	358,166.00	349,220.00
Group : [19]	Laundry-Basis for Allocation of Costs					
Subgroup : [3A1]	Bed Linens, etc., washed, Ironed					
414100-0112-10-000-0	Linen-Waters Edge-Laundry	4,276.00		0.00	4,276.00	3,425.00
Subtotal [3A1] Bed Linens, etc., washed, Ironed		4,276.00		0.00	4,276.00	3,425.00
Subgroup : [3B]	Purchased Services					
533000-0112-10-000-0	Outside Services-WtrsEdge-Laundry -	160,027.00		0.00	160,027.00	157,369.00
Subtotal [3B] Purchased Services		160,027.00		0.00	160,027.00	157,369.00
Subgroup : [3C]	Other					
410000-0112-10-000-0	Supplies-Waters Edge-Laundry	357.00		0.00	357.00	41.00
410019-0112-10-000-0	Supplies COVID19 - WtrsEdge	0.00		0.00	0.00	28,075.00
414000-0112-10-000-0	Diapers-Waters Edge-Laundry	44,645.00		0.00	44,645.00	46,858.00
Subtotal [3C] Other		45,002.00		0.00	45,002.00	74,974.00
Total [19] Laundry-Basis for Allocation of Costs		209,305.00		0.00	209,305.00	235,768.00
Group : [20]	Housekeeping and Resident Care Basis for Allocation of Costs					
Subgroup : [4A1]	In-House Care Supplies					
410000-0112-09-000-0	Supplies-Waters Edge-Housekeeping	38,836.00		0.00	38,836.00	34,665.00
410019-0112-09-000-0	Supplies COVID-Waters Edge-Housekeeping	4,309.00		0.00	4,309.00	13,172.00
Subtotal [4A1] In-House Care Supplies		43,145.00		0.00	43,145.00	47,837.00
Subgroup : [5A1]	Own Pharmacy					
411100-0112-23-000-0	Drugs Medicaid-Waters Edge-Rehab Tpy and Ancilry	274.00		0.00	274.00	0.00
411200-0112-23-000-0	Drugs Medicare Pt A-Waters Edge-Rehab Tpy and Anc	334,352.00		0.00	334,352.00	377,460.00
Subtotal [5A1] Own Pharmacy		334,626.00		0.00	334,626.00	377,460.00
Subgroup : [5B]	Medicine Cabinet Drugs					
411700-0112-22-000-0	House Drugs (OTC)-WtrsEdge-Medical Services--	25,024.00		0.00	25,024.00	26,066.00
Subtotal [5B] Medicine Cabinet Drugs		25,024.00		0.00	25,024.00	26,066.00
Subgroup : [5C]	Medical and Therapeutic Supplies					
410000-0112-15-000-0	Supplies-Waters Edge-Nursing	97,696.00		0.00	97,696.00	115,191.00
Subtotal [5C] Medical and Therapeutic Supplies		97,696.00		0.00	97,696.00	115,191.00
Subgroup : [5D]	Ambulance/Limousine					
440010-0112-15-000-0	Purch Services Ambulance-Waters Edge-Nursing	1,423.00		0.00	1,423.00	28,221.00
Subtotal [5D] Ambulance/Limousine		1,423.00		0.00	1,423.00	28,221.00
Subgroup : [5E2]	Oxygen - Other					
413001-0112-23-000-0	Oxygen Non Billable-Waters Edge-Rehab Tpy and Anc	10,274.00		0.00	10,274.00	8,969.00
Subtotal [5E2] Oxygen - Other		10,274.00		0.00	10,274.00	8,969.00
Subgroup : [5F]	X-Rays and related radiological					
438020-0112-27-000-0	X-Waters Edge-Laboratory	2,904.00		11,071.00	13,975.00	36,931.00
Subtotal [5F] X-Rays and related radiological		2,904.00	RJE - 6	11,071.00	13,975.00	36,931.00
Subgroup : [5H]	Laboratory					
438030-0112-27-000-0	Lab Fees-Waters Edge-Laboratory	55,549.00		0.00	55,549.00	40,799.00
Subtotal [5H] Laboratory		55,549.00		0.00	55,549.00	40,799.00
Subgroup : [5I]	Recreation					
410000-0112-07-000-0	Supplies-Waters Edge-Rec Therapy	3,687.00		0.00	3,687.00	7,777.00
410019-0112-07-000-0	Supplies COVID19 - WtrsEdge	0.00		0.00	0.00	1,760.00
440000-0112-07-000-0	Purch Services-Waters Edge-Rec Therapy	3,990.00		0.00	3,990.00	8,291.00
440050-0112-07-000-0	Cable Expense-Waters Edge-Rec Therapy	19,310.00		0.00	19,310.00	22,658.00
452000-0112-07-000-0	Equip Rental-WtrsEdge-Rec Therapy -	0.00		0.00	0.00	363.00
Subtotal [5I] Recreation		26,987.00		0.00	26,987.00	40,849.00
Subgroup : [5L]	Other					
410000-0112-23-000-0	Supplies-WtrsEdge-Rehab Tpy and Ancilry -	0.00		0.00	0.00	332.00
410019-0112-15-000-0	Supplies COVID-Waters Edge-Nursing	94,945.00		0.00	94,945.00	42,621.00
413500-0112-23-000-0	IV Thy Supplies-Waters Edge-Rehab Tpy and Ancilry	14,377.00		0.00	14,377.00	10,655.00
420000-0112-15-000-0	Minor Equip-Waters Edge-Nursing	11,523.00		0.00	11,523.00	16,219.00
440000-0112-15-000-0	Purch Services-Waters Edge-Nursing	551.00		0.00	551.00	2,103.00
452000-0112-15-000-0	Equip Rental-Waters Edge-Nursing	54,677.00		0.00	54,677.00	56,761.00
452000-0112-23-000-0	Equip Rental-Waters Edge-Rehab Tpy and Ancilry	10,668.00		0.00	10,668.00	10,497.00
452000-0112-24-000-0	Equip Rental-Waters Edge-Respiratory	33,371.00		0.00	33,371.00	23,965.00
Subtotal [5L] Other		220,112.00		0.00	220,112.00	163,341.00
Total [20] Housekeeping and Resident Care Basis for Allocation of Costs		617,740.00		11,071.00	628,811.00	685,684.00
Group : [22]	Maintenance and Property					
Subgroup : [6B]	Heat					
463000-0112-25-000-0	Gas-Waters Edge-Property	61,152.00		0.00	61,152.00	71,258.00
Subtotal [6B] Heat		61,152.00		0.00	61,152.00	71,258.00
Subgroup : [6C]	Light & Power					
462000-0112-25-000-0	Electric-Waters Edge-Property	162,254.00		0.00	162,254.00	178,287.00
Subtotal [6C] Light & Power		162,254.00		0.00	162,254.00	178,287.00
Subgroup : [6D]	Water					
464000-0112-25-000-0	Sewer-Waters Edge-Property	15,514.00		0.00	15,514.00	2,211.00
468000-0112-25-000-0	Water-Waters Edge-Property	2,795.00		0.00	2,795.00	2,795.00
Subtotal [6D] Water		18,309.00		0.00	18,309.00	5,006.00

Client: **National Health Care Associates, Inc. (CT)**
 Engagement: **Medicaid - Water's Edge Health & Rehab**
 Period Ending: **9/30/2021**
 Trial Balance: **A.01 - TB-CCHH**
 Worksheet: **A.03 - Grouping Report**

Account	Description	ADJ 9/30/2021	JE Ref #	RJE	FINAL 9/30/2021	1st PP-FINAL 9/30/2020
Subgroup : [6E]	Equipment Lease					
Marcum 104	Leased Equipment	0.00		58,807.00	58,807.00	56,254.00
Subtotal [6E] Equipment Lease		0.00	RJE - 2	58,807.00	58,807.00	56,254.00
Subgroup : [6F]	Other					
410000-0112-08-000-0	Supplies-Waters Edge-Maintenance	62,166.00		0.00	62,166.00	46,349.00
410019-0112-08-000-0	Supplies COVID19 - WtrnsEdge	0.00		0.00	0.00	97.00
440000-0112-08-000-0	Purch Services-Waters Edge-Maintenance	108,943.00		0.00	108,943.00	59,905.00
440000-0112-12-000-0	Purch Services-Waters Edge-Security	5,405.00		0.00	5,405.00	4,267.00
440001-0112-08-000-0	Ground Services-Waters Edge-Maintenance	29,284.00		0.00	29,284.00	28,018.00
442000-0112-08-000-0	Pest Control-WtrnsEdge-Maintenance -	3,244.00		0.00	3,244.00	3,058.00
443000-0112-08-000-0	Carting-Waters Edge-Maintenance	25,700.00		0.00	25,700.00	28,817.00
452000-0112-08-000-0	Equip Rental-Waters Edge-Maintenance	3,594.00		0.00	3,594.00	0.00
Subtotal [6F] Other		238,336.00		0.00	238,336.00	170,629.00
Subgroup : [7D]	Movable Equipment					
486000-0112-25-000-0	Depr Exp MME-Waters Edge	71,367.00		0.00	71,367.00	69,312.00
Subtotal [7D] Movable Equipment		71,367.00		0.00	71,367.00	69,312.00
Subgroup : [8C]	Leasehold Improvements					
484000-0112-25-000-0	Depe Exp LHI-Waters Edge	72,471.00		0.00	72,471.00	83,275.00
Subtotal [8C] Leasehold Improvements		72,471.00		0.00	72,471.00	83,275.00
Subgroup : [9]	Rental Payments					
471000-0112-25-000-0	Renl-Waters Edge-Property	720,000.00		0.00	720,000.00	720,000.00
Subtotal [9] Rental Payments		720,000.00		0.00	720,000.00	720,000.00
Subgroup : [10A]	Real estate taxes paid by owner					
473000-0112-25-000-0	Real Estate Taxes-Waters Edge-Property	125,449.00		0.00	125,449.00	123,113.00
Subtotal [10A] Real estate taxes paid by owner		125,449.00		0.00	125,449.00	123,113.00
Subgroup : [10C]	Personal property taxes					
472000-0112-25-000-0	Personal Property Taxes-Waters Edge-Property	18,119.00		0.00	18,119.00	16,428.00
Subtotal [10C] Personal property taxes		18,119.00		0.00	18,119.00	16,428.00
Total [22] Maintenance and Property		1,487,457.00		58,807.00	1,546,264.00	1,483,482.00
Group : [27]	Interest and Insurance					
Subgroup : [12D]	Other Interest Expense					
476000-0112-25-000-0	Interest on Notes Payable-Waters Edge-Property	545.00		0.00	545.00	945.00
476002-0112-25-000-0	Interest Expense NP 2-Waters Edge-Property	4,806.00		0.00	4,806.00	6,417.00
503100-0112-03-000-0	Interest-Waters Edge-Administration	8,499.00		0.00	8,499.00	3,957.00
503130-0112-03-000-0	Interest on Computer Loan-WtrnsEdge-Administr	5,040.00		0.00	5,040.00	6,127.00
Subtotal [12D] Other Interest Expense		18,890.00		0.00	18,890.00	17,446.00
Subgroup : [14A]	Insurance on Property					
472500-0112-25-000-0	Property Insurance-Waters Edge-Property	16,589.00		0.00	16,589.00	19,662.00
Subtotal [14A] Insurance on Property		16,589.00		0.00	16,589.00	19,662.00
Subgroup : [14C1]	Umbrella					
512000-0112-03-000-0	Umbrella Ins-Waters Edge-Administration	4,885.00		0.00	4,885.00	13,455.00
Subtotal [14C1] Umbrella		4,885.00		0.00	4,885.00	13,455.00
Subgroup : [14C3]	Other					
510000-0112-03-000-0	Liability Ins-Waters Edge-Administration	95,461.00		0.00	95,461.00	78,320.00
513000-0112-03-000-0	Crime Ins-Waters Edge-Administration	971.00		0.00	971.00	504.00
Subtotal [14C3] Other		96,432.00		0.00	96,432.00	78,824.00
Total [27] Interest and Insurance		136,796.00		0.00	136,796.00	129,387.00
Group : [30]	Statement of Revenue					
Subgroup : [1A]	Medicaid Residents (CT only)					
311000-0112-00-000-0	Medicaid Room & Board-Waters Edge	(14,896,632.00)		0.00	(14,896,632.00)	(14,594,990.00)
Subtotal [1A] Medicaid Residents (CT only)		(14,896,632.00)		0.00	(14,896,632.00)	(14,594,990.00)
Subgroup : [1B]	Medicaid room and board contractual allowance					
311005-0112-00-000-0	Medicaid Room & Board Contra-Waters Edge	6,109,006.00		0.00	6,109,006.00	6,806,762.00
313005-0112-00-000-0	Medicaid Contra Other-Waters Edge	1,275.00		0.00	1,275.00	2,588.00
Subtotal [1B] Medicaid room and board contractual allowance		6,110,281.00		0.00	6,110,281.00	6,809,350.00
Subgroup : [3A]	Medicare Residents (All Inclusive)					
321000-0112-00-000-0	Medicare Pt A Room & Board-Waters Edge	(1,297,216.00)		0.00	(1,297,216.00)	(1,881,660.00)
Subtotal [3A] Medicare Residents (All Inclusive)		(1,297,216.00)		0.00	(1,297,216.00)	(1,881,660.00)
Subgroup : [3B]	Medicare room and board contractual allowance					
321005-0112-00-000-0	Medicare Pt A R and B Contra-Waters Edge	1,044,787.00		0.00	1,044,787.00	1,509,075.00
323005-0112-00-000-0	Medicare Pt A Contra Other-Waters Edge	70,081.00		0.00	70,081.00	109,178.00
Subtotal [3B] Medicare room and board contractual allowance		1,114,868.00		0.00	1,114,868.00	1,618,253.00
Subgroup : [4A]	Private-pay residents and other					
303100-0112-00-000-0	Hospice Revenue-Waters Edge	(1,724,689.00)		0.00	(1,724,689.00)	(1,556,483.00)
341000-0112-00-000-0	Private Room & Board-Waters Edge	(1,510,760.00)		0.00	(1,510,760.00)	(1,179,039.00)
351000-0112-00-000-0	Comm Ins Room & Board-Waters Edge	(382,274.00)		0.00	(382,274.00)	(314,504.00)
371000-0112-00-000-0	Mgd Medicare Room and Board-Waters Edge	(950,345.00)		0.00	(950,345.00)	(1,471,827.00)
Subtotal [4A] Private-pay residents and other		(4,568,068.00)		0.00	(4,568,068.00)	(4,521,853.00)
Subgroup : [4B]	Private-pay room and board contractual allowance					
303005-0112-00-000-0	Hospice Contra Other-Waters Edge	265.00		0.00	265.00	167.00
303700-0112-00-000-0	Hospice C/A-Waters Edge	709,350.00		0.00	709,350.00	719,844.00
341005-0112-00-000-0	Private Room & Board Contra-Waters Edge	123,679.00		0.00	123,679.00	(1,809.00)
351005-0112-00-000-0	Comm Ins Room & Board Contra-Waters Edge	14,717.00		0.00	14,717.00	31,145.00
353005-0112-00-000-0	Comm Ins Contra Other-Waters Edge	13,910.00		0.00	13,910.00	6,724.00
371005-0112-00-000-0	Mgd Medicare Room & Board Contra-Waters Edge	109,424.00		0.00	109,424.00	223,024.00
373005-0112-00-000-0	Mgd Medicare Contra Other-Waters Edge	70,661.00		0.00	70,661.00	89,177.00
Subtotal [4B] Private-pay room and board contractual allowance		1,042,006.00		0.00	1,042,006.00	1,048,272.00
Subgroup : [5A]	Prescription Drugs - Medicare					
324100-0112-00-000-0	Medicare Pt A Pharmacy-Waters Edge	(89,756.00)		0.00	(89,756.00)	(142,832.00)
Subtotal [5A] Prescription Drugs - Medicare		(89,756.00)		0.00	(89,756.00)	(142,832.00)
Subgroup : [5B]	Prescription Drugs - Medicare Contractual Allowance					
324105-0112-00-000-0	Medicare Pt A Pharmacy Contra-Waters Edge	111,428.00		0.00	111,428.00	168,794.00
Subtotal [5B] Prescription Drugs - Medicare Contractual Allowance		111,428.00		0.00	111,428.00	168,794.00
Subgroup : [5C]	Prescription Drugs - Non-medicare					
304100-0112-00-000-0	Hospice Pharmacy-Waters Edge	(3,459.00)		0.00	(3,459.00)	(1,850.00)
314100-0112-00-000-0	Medicaid Pharmacy-Waters Edge	(45,817.00)		0.00	(45,817.00)	(39,166.00)

Client: **National Health Care Associates, Inc. (CT)**
 Engagement: **Medical - Water's Edge Health & Rehab**
 Period Ending: **9/30/2021**
 Trial Balance: **A.01 - TB-CCNH**
 Workpaper: **A.03 - Grouping Report**

Account	Description	ADJ	JE Ref #	RJE	FINAL	1st PP-FINAL
		9/30/2021			9/30/2021	9/30/2020
344100-0112-00-000-0	Private Pharmacy-Waters Edge	(260.00)		0.00	(260.00)	(528.00)
354100-0112-00-000-0	Comm Ins Pharmacy-Waters Edge	(29,269.00)		0.00	(29,269.00)	(21,993.00)
374100-0112-00-000-0	Mgd Medicare Pharmacy-Waters Edge	(116,609.00)		0.00	(116,609.00)	(123,819.00)
Subtotal [5C] Prescription Drugs - Non-medicare		(195,814.00)		0.00	(195,814.00)	(187,362.00)
Subgroup : [6D]	Prescription Drugs - Non-medicare Contractual Allowance					
304105-0112-00-000-0	Hospice Pharmacy Contra-Waters Edge	3,459.00		0.00	3,459.00	1,650.00
314105-0112-00-000-0	Medicaid Pharmacy Contra-Waters Edge	46,398.00		0.00	46,398.00	39,360.00
354105-0112-00-000-0	Comm Ins Pharmacy Contra-Waters Edge	35,174.00		0.00	35,174.00	21,952.00
374105-0112-00-000-0	Mgd Medicare Pharmacy Contra-Waters Edge	134,120.00		0.00	134,120.00	139,307.00
Subtotal [6D] Prescription Drugs - Non-medicare Contractual Allowance		219,151.00		0.00	219,151.00	202,469.00
Subgroup : [7A]	Physical Therapy - Medicare					
324300-0112-00-000-0	Medicare Pt A PT Contra-Waters Edge	(150,094.00)		0.00	(150,094.00)	(208,235.00)
334300-0112-00-000-0	Medicare Pt B PT-Waters Edge	(95,245.00)		0.00	(95,245.00)	(129,635.00)
Subtotal [7A] Physical Therapy - Medicare		(245,339.00)		0.00	(245,339.00)	(337,870.00)
Subgroup : [7B]	Physical Therapy - Medicare Contractual Allowance					
321006-0112-00-000-0	Medicare A PT Contra-Waters Edge	(261,007.00)		0.00	(261,007.00)	(358,018.00)
324305-0112-00-000-0	Medicare Pt A PT Contra-Waters Edge	150,094.00		0.00	150,094.00	208,235.00
334305-0112-00-000-0	Medicare Pt B PT Contra-Waters Edge	18,114.00		0.00	18,114.00	23,468.00
Subtotal [7B] Physical Therapy - Medicare Contractual Allowance		(92,799.00)		0.00	(92,799.00)	(126,315.00)
Subgroup : [7C]	Physical Therapy - Non-medicare					
304300-0112-00-000-0	Hospice PT-Waters Edge	(433.00)		0.00	(433.00)	905.00
314300-0112-00-000-0	Medicaid PT-Waters Edge	(97,612.00)		0.00	(97,612.00)	(82,505.00)
337300-0112-00-000-0	Mgd Medicare Pt B PT-Waters Edge	(3,355.00)		0.00	(3,355.00)	0.00
344300-0112-00-000-0	Private PT-Waters Edge	(4,440.00)		0.00	(4,440.00)	(1,474.00)
354300-0112-00-000-0	Comm Ins PT-Waters Edge	(25,949.00)		0.00	(25,949.00)	(19,486.00)
374300-0112-00-000-0	Mgd Medicare PT-Waters Edge	(125,322.00)		0.00	(125,322.00)	(147,506.00)
378100-0112-00-000-0	Medicare Mgd Care Pt B PT-Waters Edge	(106,934.00)		0.00	(106,934.00)	(111,069.00)
Subtotal [7C] Physical Therapy - Non-medicare		(364,045.00)		0.00	(364,045.00)	(368,138.00)
Subgroup : [7D]	Physical Therapy - Non-medicare Contractual Allowance					
304305-0112-00-000-0	Hospice PT Contra-Waters Edge	285.00		0.00	285.00	(997.00)
314305-0112-00-000-0	Medicaid PT Contra-Waters Edge	97,612.00		0.00	97,612.00	82,505.00
337305-0112-00-000-0	Mgd Medicare Pt B PT Contra-Waters Edge	325.00		0.00	325.00	6,692.00
354305-0112-00-000-0	Comm Ins PT Contra-Waters Edge	26,456.00		0.00	26,456.00	19,002.00
371006-0112-00-000-0	Mgd Medicare PT Contra-Waters Edge	(12,474.00)		0.00	(12,474.00)	(11,660.00)
374305-0112-00-000-0	Mgd Medicare PT Contra-Waters Edge	125,322.00		0.00	125,322.00	147,506.00
378105-0112-00-000-0	Medicare Mgd Pt B PT Contra-Waters Edge	45,783.00		0.00	45,783.00	33,366.00
Subtotal [7D] Physical Therapy - Non-medicare Contractual Allowance		283,309.00		0.00	283,309.00	276,434.00
Subgroup : [8A]	Speech Therapy - Medicare					
321006-0112-00-000-0	Medicare A ST Contra-Waters Edge	(121,373.00)		0.00	(121,373.00)	(162,256.00)
324400-0112-00-000-0	Medicare Pt A ST-Waters Edge	(81,344.00)		0.00	(81,344.00)	(76,469.00)
334400-0112-00-000-0	Medicare Pt B ST-Waters Edge	(40,228.00)		0.00	(40,228.00)	(25,720.00)
Subtotal [8A] Speech Therapy - Medicare		(242,945.00)		0.00	(242,945.00)	(284,445.00)
Subgroup : [8B]	Speech Therapy - Medicare Contractual Allowance					
324405-0112-00-000-0	Medicare Pt A ST Contra-Waters Edge	81,344.00		0.00	81,344.00	76,469.00
334405-0112-00-000-0	Medicare Pt B ST Contra-Waters Edge	1,114.00		0.00	1,114.00	143.00
Subtotal [8B] Speech Therapy - Medicare Contractual Allowance		82,458.00		0.00	82,458.00	76,612.00
Subgroup : [8C]	Speech Therapy - Non-medicare					
304400-0112-00-000-0	Hospice ST-Waters Edge	(191.00)		0.00	(191.00)	0.00
314400-0112-00-000-0	Medicaid ST-Waters Edge	(23,510.00)		0.00	(23,510.00)	(22,430.00)
344400-0112-00-000-0	Private ST-Waters Edge	(691.00)		0.00	(691.00)	(1,695.00)
354400-0112-00-000-0	Comm Ins ST-Waters Edge	(2,944.00)		0.00	(2,944.00)	(4,682.00)
374400-0112-00-000-0	Mgd Medicare ST-Waters Edge	(54,541.00)		0.00	(54,541.00)	(44,115.00)
378120-0112-00-000-0	Medicare Mgd Care Pt B ST-Waters Edge	(47,694.00)		0.00	(47,694.00)	(35,862.00)
Subtotal [8C] Speech Therapy - Non-medicare		(129,571.00)		0.00	(129,571.00)	(108,864.00)
Subgroup : [8D]	Speech Therapy - Non-medicare Contractual Allowance					
304405-0112-00-000-0	Hospice ST Contra-Waters Edge	3.00		0.00	3.00	0.00
314405-0112-00-000-0	Medicaid ST Contra-Waters Edge	23,510.00		0.00	23,510.00	22,430.00
354405-0112-00-000-0	Comm Ins ST Contra-Waters Edge	2,944.00		0.00	2,944.00	4,682.00
371006-0112-00-000-0	Mgd Medicare ST Contra-Waters Edge	(7,360.00)		0.00	(7,360.00)	(6,577.00)
374405-0112-00-000-0	Mgd Medicare ST Contra-Waters Edge	54,541.00		0.00	54,541.00	44,115.00
378125-0112-00-000-0	Medicare Mgd Pt B ST-Contra-Waters Edge	33,768.00		0.00	33,768.00	8,577.00
Subtotal [8D] Speech Therapy - Non-medicare Contractual Allowance		107,406.00		0.00	107,406.00	73,227.00
Subgroup : [9A]	Occupational Therapy - Medicare					
321007-0112-00-000-0	Medicare A OT Contra-Waters Edge	(244,337.00)		0.00	(244,337.00)	(335,491.00)
324800-0112-00-000-0	Medicare Pt A OT-Waters Edge	(133,345.00)		0.00	(133,345.00)	(199,495.00)
334800-0112-00-000-0	Medicare Pt B OT-Waters Edge	(67,199.00)		0.00	(67,199.00)	(91,753.00)
Subtotal [9A] Occupational Therapy - Medicare		(444,877.00)		0.00	(444,877.00)	(626,739.00)
Subgroup : [9B]	Occupational Therapy - Medicare Contractual Allowance					
324805-0112-00-000-0	Medicare Pt A OT Contra-Waters Edge	133,345.00		0.00	133,345.00	199,495.00
334805-0112-00-000-0	Medicare Pt B OT Contra-Waters Edge	14,004.00		0.00	14,004.00	18,459.00
Subtotal [9B] Occupational Therapy - Medicare Contractual Allowance		147,349.00		0.00	147,349.00	217,954.00
Subgroup : [9C]	Occupational Therapy - Non-medicare					
304800-0112-00-000-0	Hospice OT-Waters Edge	(2,188.00)		0.00	(2,188.00)	(1,980.00)
314800-0112-00-000-0	Medicaid OT-Waters Edge	(66,385.00)		0.00	(66,385.00)	(75,423.00)
344800-0112-00-000-0	Private OT-Waters Edge	(1,540.00)		0.00	(1,540.00)	(2,014.00)
354800-0112-00-000-0	Comm Ins OT-Waters Edge	(24,306.00)		0.00	(24,306.00)	(18,224.00)
374800-0112-00-000-0	Mgd Medicare OT-Waters Edge	(117,521.00)		0.00	(117,521.00)	(144,545.00)
378130-0112-00-000-0	Medicare Mgd Care Pt B OT-Waters Edge	(72,827.00)		0.00	(72,827.00)	(62,231.00)
Subtotal [9C] Occupational Therapy - Non-medicare		(284,767.00)		0.00	(284,767.00)	(324,417.00)
Subgroup : [9D]	Occupational Therapy - Non-medicare Contractual Allowance					
304805-0112-00-000-0	Hospice OT Contra-Waters Edge	1,291.00		0.00	1,291.00	1,430.00
314805-0112-00-000-0	Medicaid OT Contra-Waters Edge	66,385.00		0.00	66,385.00	75,423.00
337805-0112-00-000-0	Mgd Medicare Pt B OT Contra-Waters Edge	(3,343.00)		0.00	(3,343.00)	0.00
354805-0112-00-000-0	Comm Ins OT Contra-Waters Edge	24,306.00		0.00	24,306.00	18,739.00
371007-0112-00-000-0	Mgd Medicare OT Contra-Waters Edge	(11,624.00)		0.00	(11,624.00)	(11,091.00)
374805-0112-00-000-0	Mgd Medicare OT Contra-Waters Edge	117,521.00		0.00	117,521.00	144,545.00
378135-0112-00-000-0	Medicare Mgd Pt B OT Contra-Waters Edge	53,841.00		0.00	53,841.00	24,089.00
Subtotal [9D] Occupational Therapy - Non-medicare Contractual Allowance		248,377.00		0.00	248,377.00	263,136.00
Subgroup : [10A]	Other - Medicare					
321009-0112-00-000-0	Medicare A NTA Contra-Waters Edge	(383,750.00)		0.00	(383,750.00)	(517,767.00)
321010-0112-00-000-0	Medicare A Nsg Comp Contra-Waters Edge	(610,828.00)		0.00	(610,828.00)	(649,194.00)
324000-0112-00-000-0	Medicare Pt A Ambulance-Waters Edge	(1,406.00)		0.00	(1,406.00)	(12,639.00)
324200-0112-00-000-0	MGR Pt A Chargeable Med Supp-Waters Edge	(3,493.00)		0.00	(3,493.00)	(9,822.00)

Client: **National Health Care Associates, Inc. (CT)**
 Engagement: **Medicaid - Water's Edge Health & Rehab**
 Period Ending: **9/30/2021**
 Trial Balance: **A.01 - TB-CCNH**
 Workpaper: **A.03 - Grouping Report**

Account	Description	ADJ	JE Ref #	RJE	FINAL	1st PP-FINAL
		9/30/2021			9/30/2021	9/30/2020
324205-0112-00-000-0	MCR Pt A Charge Med Supp Contra-Waters Edge	3,493.00		0.00	3,493.00	9,822.00
324500-0112-00-000-0	Medicare Pt A IV Therapy-Waters Edge	(21,672.00)		0.00	(21,672.00)	(25,965.00)
324600-0112-00-000-0	Medicare Pt A Lab-Waters Edge	(60,953.00)		0.00	(60,953.00)	(71,456.00)
325000-0112-00-000-0	Medicare Pt A X-Waters Edge	(8,613.00)		0.00	(8,613.00)	(25,083.00)
328000-0112-00-000-0	Medicare Pt A Sequestration-Waters Edge	(91.00)		0.00	(91.00)	23,193.00
329000-0112-00-000-0	Medicare Pt A Settlement-Waters Edge	(2,601.00)		0.00	(2,601.00)	(17,788.00)
335700-0112-00-000-0	Medicare Pt B Flu/Pneumonia-Waters Edge	(745.00)		0.00	(745.00)	(1,101.00)
Subtotal [10A] Other - Medicare		<u>(1,089,769.00)</u>		<u>0.00</u>	<u>(1,089,769.00)</u>	<u>(1,497,798.00)</u>
Subgroup : [10B]	Other - Non-medicare					
305600-0112-00-000-0	Hospice X-Waters Edge	(265.00)		0.00	(265.00)	(167.00)
314000-0112-00-000-0	Medicaid Ambulance-WtrsEdge	0.00		0.00	0.00	(528.00)
314500-0112-00-000-0	Medicaid IV Therapy-Waters Edge	(581.00)		0.00	(581.00)	(194.00)
314600-0112-00-000-0	Medicaid Lab-Waters Edge	(1,275.00)		0.00	(1,275.00)	(1,530.00)
315000-0112-00-000-0	Medicaid X-Ray-WtrsEdge	0.00		0.00	0.00	(533.00)
338000-0112-00-000-0	Medicare Pt B Prior Period-WtrsEdge	0.00		0.00	0.00	2,330.00
344600-0112-00-000-0	Private Lab-WtrsEdge	0.00		0.00	0.00	(75.00)
345000-0112-00-000-0	Private X-Ray-WtrsEdge	0.00		0.00	0.00	(182.00)
354500-0112-00-000-0	Comm Ins IV Therapy-Waters Edge	(5,951.00)		0.00	(5,951.00)	0.00
354600-0112-00-000-0	Comm Ins Lab-Waters Edge	(11,947.00)		0.00	(11,947.00)	(5,314.00)
355000-0112-00-000-0	Comm Ins X-Waters Edge	(1,983.00)		0.00	(1,983.00)	(1,523.00)
371009-0112-00-000-0	Mgd Medicare NTA Contra-Waters Edge	(15,488.00)		0.00	(15,488.00)	(19,295.00)
371010-0112-00-000-0	Mgd Medicare Nmg Comp Contra-Waters Edge	(29,189.00)		0.00	(29,189.00)	(31,793.00)
374500-0112-00-000-0	Mgd Medicare IV Therapy-Waters Edge	(21,673.00)		0.00	(21,673.00)	(16,370.00)
374600-0112-00-000-0	Mgd Medicare Lab-Waters Edge	(61,965.00)		0.00	(61,965.00)	(54,634.00)
374900-0112-00-000-0	Mgd Medicare Specialty Beds-Waters Edge	(1,368.00)		0.00	(1,368.00)	(1,426.00)
375000-0112-00-000-0	Mgd Medicare X-Waters Edge	(7,329.00)		0.00	(7,329.00)	(12,235.00)
375700-0112-00-000-0	Mgd Medicare Flu/Pneumonia-Waters Edge	(963.00)		0.00	(963.00)	(1,234.00)
378000-0112-00-000-0	Mgd Medicare Prior Period-Waters Edge	31.00		0.00	31.00	1,952.00
389010-0112-00-000-0	Patient Revenue Capitation -Waters Edge	(171,305.00)		0.00	(171,305.00)	0.00
Subtotal [10B] Other - Non-medicare		<u>(331,229.00)</u>		<u>0.00</u>	<u>(331,229.00)</u>	<u>(142,769.00)</u>
Subgroup : [15]	Interest Income					
391100-0112-00-000-0	Interest Income-Waters Edge	(855.00)		0.00	(855.00)	(693.00)
Subtotal [15] Interest Income		<u>(855.00)</u>		<u>0.00</u>	<u>(855.00)</u>	<u>(693.00)</u>
Subgroup : [18]	Other Revenue					
391500-0112-00-000-0	Misc. Other Income-Waters Edge	(991,921.00)		0.00	(991,921.00)	(531,321.00)
391550-0112-00-000-0	Prior Period Other-WtrsEdge	0.00		0.00	0.00	(4,925.00)
391900-0112-00-000-0	Long-Term CT PET Tax Income-WtrsEdge - -	(11,427.00)		0.00	(11,427.00)	(8,745.00)
438010-0112-27-000-0	Radiology Fees-Waters Edge-Laboratory	(661.00)		(11,071.00)	(11,732.00)	417.00
			RJE - 6			
541000-0112-00-000-0	Misc. Expensefield Realty-Waters Edge	(5.00)		0.00	(5.00)	0.00
Subtotal [18] Other Revenue		<u>(1,004,014.00)</u>		<u>(11,071.00)</u>	<u>(1,015,085.00)</u>	<u>(645,674.00)</u>
Total [30] Statement of Revenue		<u>(15,810,803.00)</u>		<u>(11,071.00)</u>	<u>(15,821,874.00)</u>	<u>(15,147,716.00)</u>
Group : [31-32]	Assets					
Subgroup : [A1]	Cash					
101005-0112-00-000-0	Cash Operating-Waters Edge	378,865.00		0.00	378,865.00	684,218.00
102000-0112-00-000-0	Cash - Payroll-Waters Edge	8,787.00		0.00	8,787.00	8,666.00
104000-0112-00-000-0	Cash - Savings-Waters Edge	795,790.00		0.00	795,790.00	1,238,148.00
105000-0112-00-000-0	Cash - Savings Patients-Waters Edge	100,621.00		0.00	100,621.00	100,899.00
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	750.00
Subtotal [A1] Cash		<u>1,286,913.00</u>		<u>0.00</u>	<u>1,286,913.00</u>	<u>2,034,181.00</u>
Subgroup : [A2]	Resident Accounts Receivable					
110000-0112-00-000-0	Accounts Receivable-Waters Edge	448,046.00		0.00	448,046.00	196,249.00
111000-0112-00-000-0	AR Private-Waters Edge	433,457.00		0.00	433,457.00	400,179.00
111200-0112-00-000-0	AR Comm Ins-Waters Edge	67,655.00		0.00	67,655.00	91,116.00
111300-0112-00-000-0	AR Hospice-Waters Edge	285,661.00		0.00	285,661.00	80,836.00
111400-0112-00-000-0	AR Mgd Medicare-Waters Edge	114,343.00		0.00	114,343.00	128,971.00
112000-0112-00-000-0	AR Medicare Pt A-Waters Edge	234,626.00		0.00	234,626.00	346,146.00
112500-0112-00-000-0	AR Medicare Pt B-Waters Edge	16,955.00		0.00	16,955.00	25,727.00
113000-0112-00-000-0	AR Medicaid-Waters Edge	1,022,144.00		0.00	1,022,144.00	916,636.00
114000-0112-00-000-0	AR Patient Plicipation-Waters Edge	55,497.00		0.00	55,497.00	74,167.00
116100-0112-00-000-0	Medicare Coins Bad Debt-Waters Edge	2,601.00		0.00	2,601.00	17,788.00
116200-0112-00-000-0	Allowance for Doubtful Accounts-Waters Edge	(420,632.00)		0.00	(420,632.00)	(326,079.00)
Subtotal [A2] Resident Accounts Receivable		<u>2,259,453.00</u>		<u>0.00</u>	<u>2,259,453.00</u>	<u>1,949,135.00</u>
Subgroup : [A4]	Inventories					
130900-0112-00-000-0	Inventory-Waters Edge	59,120.00		0.00	59,120.00	78,354.00
Subtotal [A4] Inventories		<u>59,120.00</u>		<u>0.00</u>	<u>59,120.00</u>	<u>78,354.00</u>
Subgroup : [A5]	Prepaid Expenses					
121400-0112-00-000-0	Prepaid Workers Comp-Waters Edge	18,986.00		0.00	18,986.00	17,350.00
122200-0112-00-000-0	Prepaid Gen. Ins-Waters Edge	10,368.00		0.00	10,368.00	12,215.00
129000-0112-00-000-0	Prepaid Expense Other-Waters Edge	143,601.00		0.00	143,601.00	23,615.00
129100-0112-00-000-0	Prepaid Real Estate Taxes-Waters Edge	33,581.00		0.00	33,581.00	30,674.00
129110-0112-00-000-0	Prepaid Personal Property Taxes-Waters Edge	5,880.00		0.00	5,880.00	3,954.00
129200-0112-00-000-0	Prepaid Corp Taxes-Waters Edge - -	27,798.00		0.00	27,798.00	0.00
129300-0112-00-000-0	Prepaid Mgmt Assets-Waters Edge	21,086.00		0.00	21,086.00	23,288.00
129900-0112-00-000-0	CT PET Deferred Tax-Waters Edge	59,840.00		0.00	59,840.00	39,413.00
Subtotal [A5] Prepaid Expenses		<u>312,140.00</u>		<u>0.00</u>	<u>312,140.00</u>	<u>160,549.00</u>
Subgroup : [A8]	Other Current Assets					
107000-0112-00-000-0	Resident Refunds-Waters Edge	9,858.00		0.00	9,858.00	1,010.00
145000-0112-00-000-0	Security Deposits-Waters Edge	22,900.00		0.00	22,900.00	17,000.00
Subtotal [A8] Other Current Assets		<u>32,758.00</u>		<u>0.00</u>	<u>32,758.00</u>	<u>18,010.00</u>
Subgroup : [B4]	Leasehold Improvements					
154000-0112-00-000-0	Leasehold Improvements-Waters Edge	2,150,178.00		0.00	2,150,178.00	2,080,288.00
154100-0112-00-000-0	Leasehold Improvement Mgmt-Waters Edge	17,411.00		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 LHM-Waters Edge	(1,597,689.00)		0.00	(1,597,689.00)	(1,525,218.00)
164100-0112-00-000-0	Accum Amort LHM Mgmt-Waters Edge	(17,411.00)		0.00	(17,411.00)	(17,411.00)
Subtotal [B4] Leasehold Improvements		<u>533,760.00</u>		<u>0.00</u>	<u>533,760.00</u>	<u>536,341.00</u>
Subgroup : [B6]	Movable Equipment					
156900-0112-00-000-0	Major Movable Equip-Waters Edge	1,111,796.00		0.00	1,111,796.00	1,062,277.00
166000-0112-00-000-0	Accum Depr MME-Waters Edge	(873,144.00)		0.00	(873,144.00)	(601,777.00)
Subtotal [B6] Movable Equipment		<u>238,652.00</u>		<u>0.00</u>	<u>238,652.00</u>	<u>260,500.00</u>
Subgroup : [B9]	Other Fixed Assets					
153000-0112-00-000-0	Construction in Prog-Waters Edge	56,251.00		0.00	56,251.00	56,251.00
Subtotal [B9] Other Fixed Assets		<u>56,251.00</u>		<u>0.00</u>	<u>56,251.00</u>	<u>56,251.00</u>

Client: **National Health Care Associates, Inc. (CT)**
 Engagement: **Medicaid - Water's Edge Health & Rehab**
 Period Ending: **9/30/2021**
 Trial Balance: **A.01 - TB-CCNH**
 Workpaper: **A.03 - Grouping Report**

Account	Description	ADJ	JE Ref #	RJE	FINAL	1st PP-FINAL
		9/30/2021			9/30/2021	9/30/2020
Subgroup : [D6]	Loans to Owners or Related Parties					
141400-0112-00-000-0	Due from Realty-Waters Edge	2,876.00		0.00	2,876.00	47,876.00
141600-0112-00-000-0	Due from Related-Waters Edge	944,822.00		0.00	944,822.00	710,587.00
Subtotal [D6] Loans to Owners or Related Parties		947,698.00		0.00	947,698.00	758,463.00
Total [31-32] Assets		5,726,745.00		0.00	5,726,745.00	5,840,184.00
Group : [33-34]	Liabilities					
Subgroup : [A1]	Trade Accounts Payable					
210000-0112-00-000-0	Accounts Payable-Waters Edge	(886,708.00)		0.00	(886,708.00)	(786,253.00)
Subtotal [A1] Trade Accounts Payable		(886,708.00)		0.00	(886,708.00)	(786,253.00)
Subgroup : [A2]	Note Payable					
211002-0112-00-000-0	Notes Payable ST2-Waters Edge	(43,841.00)		0.00	(43,841.00)	(41,551.00)
211005-0112-00-000-0	Notes Payable ST5-Waters Edge	(7,002.00)		0.00	(7,002.00)	(8,970.00)
211006-0112-00-000-0	Notes/Loans Payable ST-Waters Edge	(82,162.00)		0.00	(82,162.00)	(79,756.00)
Subtotal [A2] Note Payable		(133,005.00)		0.00	(133,005.00)	(130,277.00)
Subgroup : [A3]	Loans Payable for Equipment					
211400-0112-00-000-0	Equipment Obligation ST-Waters Edge	(21,918.00)		0.00	(21,918.00)	(20,770.00)
Subtotal [A3] Loans Payable for Equipment		(21,918.00)		0.00	(21,918.00)	(20,770.00)
Subgroup : [A4]	Accrued Payroll					
250100-0112-00-000-0	Accrued Payroll-Waters Edge	(189,836.00)		0.00	(189,836.00)	(431,021.00)
Subtotal [A4] Accrued Payroll		(189,836.00)		0.00	(189,836.00)	(431,021.00)
Subgroup : [A12]	Other Current Liabilities					
220000-0112-00-000-0	Loans and Exchange-WtrsEdge	0.00		0.00	0.00	4,639.00
220200-0112-00-000-0	Unclaimed ADP checks-Waters Edge	(2,707.00)		0.00	(2,707.00)	(11,334.00)
221700-0112-00-000-0	Due to Medicaid-Waters Edge	(160,000.00)		0.00	(160,000.00)	(198,394.00)
221760-0112-00-000-0	Deferred Revenue Rcl-WtrsEdge	0.00		0.00	0.00	(789,198.00)
226000-0112-00-000-0	Patient Allowance Exchange-Waters Edge	(15,044.00)		0.00	(15,044.00)	(15,044.00)
226200-0112-00-000-0	Patients Fund-Waters Edge	(100,621.00)		0.00	(100,621.00)	(100,899.00)
250000-0112-00-000-0	Accrued Expenses-Waters Edge	(293,525.00)		0.00	(293,525.00)	(227,530.00)
250020-0112-00-000-0	Accrued Pension-Waters Edge	(20,220.00)		0.00	(20,220.00)	(19,439.00)
250030-0112-00-000-0	Accrued Worker's Comp-Waters Edge	(82,431.00)		0.00	(82,431.00)	(59,549.00)
252000-0112-00-000-0	Accrued Vacation-Waters Edge	(340,001.00)		0.00	(340,001.00)	0.00
254900-0112-00-000-0	CT PET Tax Accrued Expense-Waters Edge	(67,463.00)		0.00	(67,463.00)	(15,205.00)
Subtotal [A12] Other Current Liabilities		(1,082,012.00)		0.00	(1,082,012.00)	(1,412,063.00)
Subgroup : [B1]	Loans Payable - Equipment					
211411-0112-00-000-0	Equipment Obligation LT 1-Waters Edge	(58,908.00)		0.00	(58,908.00)	(60,826.00)
Subtotal [B1] Loans Payable - Equipment		(58,908.00)		0.00	(58,908.00)	(60,826.00)
Subgroup : [B3]	Loans from Owners or Related Parties					
221400-0112-00-000-0	Due to Realty-Waters Edge	(941,205.00)		0.00	(941,205.00)	0.00
271500-0112-00-000-0	Due to Related-Waters Edge	(518,431.00)		0.00	(518,431.00)	(1,806,823.00)
274000-0112-00-000-0	Due to Other-Waters Edge	(27,876.00)		0.00	(27,876.00)	(27,876.00)
Subtotal [B3] Loans from Owners or Related Parties		(1,487,512.00)		0.00	(1,487,512.00)	(1,834,299.00)
Subgroup : [B4]	Other Long-Term Liabilities					
211102-0112-00-000-0	Notes Payable LT2-Waters Edge	(22,819.00)		0.00	(22,819.00)	(66,660.00)
211105-0112-00-000-0	Notes Payable LT5-WtrsEdge	0.00		0.00	0.00	(7,002.00)
211156-0112-00-000-0	Notes/Loans Payable LT-Waters Edge	(49,089.00)		0.00	(49,089.00)	(131,271.00)
Subtotal [B4] Other Long-Term Liabilities		(71,908.00)		0.00	(71,908.00)	(204,933.00)
Total [33-34] Liabilities		(3,931,627.00)		0.00	(3,931,627.00)	(4,900,432.00)
Group : [35]	Equity					
Subgroup : [B3]	Paid-In Surplus					
280100-0112-00-000-0	Paid in Capital-Waters Edge	(1,212,446.00)		0.00	(1,212,446.00)	(1,212,446.00)
Subtotal [B3] Paid-In Surplus		(1,212,446.00)		0.00	(1,212,446.00)	(1,212,446.00)
Subgroup : [B5]	Cumulated Earnings					
280800-0112-00-000-0	Capital-Waters Edge	332,429.00		0.00	332,429.00	332,429.00
280200-0112-00-000-0	Shareholders Uncls Eam-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	(2,553,293.00)		0.00	(2,553,293.00)	(2,451,221.00)
Subtotal [B5] Cumulated Earnings		272,694.00		0.00	272,694.00	374,766.00
Total [35] Equity		(939,752.00)		0.00	(939,752.00)	(837,680.00)
	Sum of Account Groups	0.00		0.00	0.00	0.00
	Net (Income) Loss	0.00		0.00	0.00	0.00

Client: **National Health Care Associates, Inc. (CT)**
 Engagement: **Medicaid - Water's Edge Health & Rehab**
 Period Ending: **9/30/2021**
 Trial Balance: **A.01 - TB-CCNH**
 Workpaper: **H.02 - Reclassifying Journal Entries Report**

Account	Description	W/P Ref	Debit	Credit
Reclassifying Journal Entries JE # 1		D.01 - Tab J		
To reclass MDS, Staff Development and Infection Control salaries to correct line of cost report				
Marcum 101	MDS Coordinator		75,060.00	
Marcum 102	Staff Development		81,393.00	
Marcum 103	Infection Control		93,030.00	
400000-0112-15-092	Salary-WtrsEdge-Nursing-RN-			249,483.00
Total			249,483.00	249,483.00
Reclassifying Journal Entries JE # 2		D.01 - Tab V		
To reclass Leased Equipment to the correct line of cost report				
Marcum 104	Leased Equipment		58,807.00	
135210-0112-03-000	(IT Rental-Waters Edge-Administration			47,959.00
152000-0112-04-000	(Equip Rental-Waters Edge-Fiscal Operations			10,848.00
Total			58,807.00	58,807.00
Reclassifying Journal Entries JE # 3		J.01a		
To reclass management fees into correct line of cost report				
134000-0112-03-000	(Shared Services-Waters Edge-Administration		17,986.00	
131000-0112-04-000	(Consulting Fees-Waters Edge-Fiscal Operations			17,986.00
Total			17,986.00	17,986.00
Reclassifying Journal Entries JE # 5		D.01		
To reclass subscriptions and chamber dues to correct lines of cost report.				
491001-0112-03-000	Subscriptions-Waters Edge-Administration		85.00	
Marcum 105	Chamber Dues		358.00	
491000-0112-03-000	Dues-Waters Edge-Administration			443.00
Total			443.00	443.00
Reclassifying Journal Entries JE # 6		N.01a		
To reclass reversal of PY radiology expenses to correct line of cost report				
138020-0112-27-000	(X-Waters Edge-Laboratory		11,071.00	
138010-0112-27-000	(Radiology Fees-Waters Edge-Laboratory			11,071.00
Total			11,071.00	11,071.00



Workpaper Index:
 Prepared By:
 Reviewed By:
 Workpaper Date: 2/9/2022
 Run Date: 2/9/2022

Provider Name: Water's Edge Health & Rehab
 Provider Number:
 Period Ended: 9/30/21

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: