

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

ENGAGEMENT INFORMATION

1)	Client Name	<u>Hughes Health & Rehabilitation</u>																	
2)	Health Care Sector (Nursing Home , Home Health, Etc)	<u>Skilled Nursing Facility</u>																	
3)	Date Started	<u>11/9/2020</u>																	
4)	Due Date	<u>2/15/2021</u>																	
5)	Client Originated By	<u>Matthew Bavalack</u>																	
6)	Production Responsibility	<u>Steve Bernier</u>																	
7)	Type of Engagement	Medicare Cost Report Medicaid Cost Report Request for Information Compliance Audit Representation Appeal Processing Proposal/Engagement Letter Budgets Other <u>(Specify)</u>	<table border="1"> <tr><td>Yes</td><td>No</td></tr> <tr><td>Yes</td><td>No</td></tr> <tr><td>Yes</td><td>No</td></tr> <tr><td>Yes</td><td>No</td></tr> <tr><td>Yes</td><td>No</td></tr> <tr><td>Yes</td><td>No</td></tr> <tr><td>Yes</td><td>No</td></tr> <tr><td>Yes</td><td>No</td></tr> </table>	Yes	No	Yes	No	Yes	No	Yes	No	Yes	No	Yes	No	Yes	No	Yes	No
Yes	No																		
Yes	No																		
Yes	No																		
Yes	No																		
Yes	No																		
Yes	No																		
Yes	No																		
Yes	No																		
8)	Is this a re-occurring engagement		<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No																
9)	Are there any deadlines that might impede completion on a timely basis?		<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No																
10)	Do you have the team in place to effectively manage this matter? Production Team:	<u>Tom Moore</u>	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No																
11)	Is this matter likely to attract publicity?		<input type="checkbox"/> Yes <input type="checkbox"/> No																

REVIEW PROCESS

12)	First Review Performed By/Date	<u>[Signature] 1/5/21</u> Name/Date	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
13)	Review Notes were prepared and are posted in the client file/binder		<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
14)	Second Review Performed by/Date	<u>[Signature] "</u> Name/Date	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
15)	Partner Sign off*	<u>[Signature] 1/8/21</u> Name/Date	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
16)	Processed By/Date	<u>[Signature] 1/8/21</u> Name/Date	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No

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

Shipping Information

PLEASE CHECK ONE

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

Date: 1/8/21

Send To: Laurie Spruill
 Company: Hughes Health & Rehabilitation, Inc.
 Address: 29 Highland Street
West Hartford, CT 06119
 Phone: 860-236-5623
 Bill To: Hughes Health & Rehabilitation, Inc.
 Engage No: 10148784
 Department: Advisory
 Contents: Medicaid Cost Report

Authorized By: Matthew Bavalack

January 8, 2021

Lina Dureza
Administrator
Hughes Health & Rehabilitation, Inc.
29 Highland Street
West Hartford, CT 06119

Dear Ms. Dureza,

Enclosed is one copy of Hughes Health & Rehabilitation, Inc.'s Annual Report of Long-Term Care Facility for the period ended September 30, 2020, one copy of the administrator's/owner's certification page 1 and one copy of the vehicle compliance checklist. The instructions below should be followed:

1. The copy of the administrator's/owner's certification page 1 should be dated, signed and notarized by an officer or administrator. The signed page 1 must be submitted through Myers & Stauffer LC's web based submission portal no later than February 15, 2021. See below for the web based portal login link.

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

2. The following is a list of information required by the Department of Social Services, which should be assembled by management and submitted no later than February 15, 2021 through Myers and Stauffer, LC's web based portal.
 - A. A copy of the completed Form W-411 (Resident Trust Fund) as of June 30 of the cost report year, if applicable
 - B. A completed Vehicle Compliance Checklist (see attached), if applicable
 - C. For all newly acquired motor vehicle additions, please provide the following: invoices, lease agreements, payment support, copies of the most current registration and insurance cards, if applicable
 - D. Schedule of architectural and/ or engineering fees associated with current year property additions reported in the cost report, if applicable
 - E. For newly acquired assets, please provide invoice and payment support for the three highest movable equipment and three highest fixed asset additions.

Lina Dureza
Hughes Health & Rehabilitation, Inc.
January 8, 2021

Page 2

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

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

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

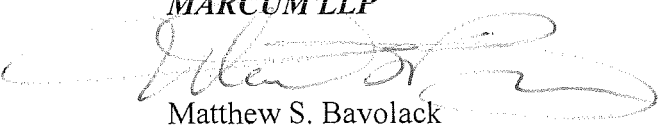
	<u>Direct</u>	<u>Indirect</u>	<u>A&G</u>	<u>Capital</u>
Cost PPD*	\$171.58	\$116.45	\$91.72	\$32.87

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

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

Very truly yours,

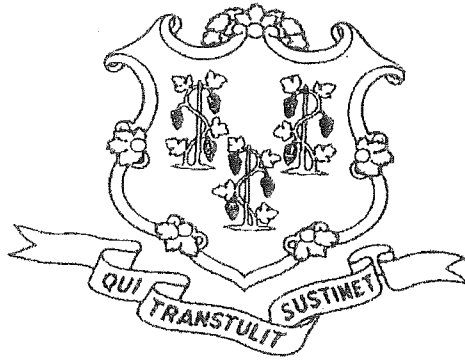
MARCUM LLP



Matthew S. Bavolack
Principal
Healthcare Services Leader

**HUGHES HEALTH & REHABILITATION
ANNUAL REPORT OF LONG TERM CARE FACILITY
FYE SEPTEMBER 30, 2020
CLIENT COPY**

State of Connecticut



Annual Report of Long-Term Care Facility Cost Year 2020

Name of Facility (as licensed) Hughes Health & Rehabilitation, Inc.	
Address (No. & Street, City, State, Zip Code) 29 Highland Street, West Hartford, CT 06119	
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 10/1/2019	Report for Year Ending 9/30/2020

License Numbers:	CCNH 208-C	RHNS	(Specify)	Medicare Provider 07-5082
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Medicaid Provider Numbers:	CCNH 2089	RHNS	ICF-IID
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For Department Use Only

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

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General Information

Name of Facility (as licensed) Hughes Health & Rehabilitation, Inc.	License No. 208-C	Report for Year Ended 9/30/2020	Page 1	of 37
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Administrator's/Owner's Certification

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

I HEREBY CERTIFY that I have read the above statement and that I have examined the accompanying Cost Report and supporting schedules prepared for Hughes Health & Rehabilitation, Inc. [facility name], for the cost report period beginning October 1, 2019 and ending September 30, 2020, and that to the best of my knowledge and belief, it is a true, correct, and complete statement prepared from the books and records of the provider(s) in accordance with applicable instructions.

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

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

(a) Subject to Desk Audit Review

Signed (Administrator)		Date	Signed (Owner)		Date
Printed Name (Administrator) Lina Dureza			Printed Name (Owner) The Eugene R. Flaxman Revocable Trust Agreement Dated		
Subscribed and Sworn to before me:	State of	Date	Signed (Notary Public)	Comm. Expires / /	
Address of Notary Public					

(Notary Seal)

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

Data Required for Real Wage Adjustment			Page 1A	of 37
Name of Facility Hughes Health & Rehabilitation, Inc.	Period Covered:	From 10/1/2019	To 9/30/2020	
Address of Facility 29 Highland Street, West Hartford, CT 06119				
Report Prepared By Marcum LLP	Phone Number 203-781-9600	Date 1/8/2021		
Item	Total	CCNH	RHNS	(Specify)
1. Dietary wages paid	\$			
2. Laundry wages paid	\$			
3. Housekeeping wages paid	\$			
4. Nursing wages paid	\$			
5. All other wages paid	\$			
6. Total Wages Paid	\$			
7. Total salaries paid	\$			
8. Total Wages and Salaries Paid (As per page 10 of Report)	\$			

Wages - Compensation computed on an hourly wage rate.

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

DO NOT include Fringe Benefit Costs.

General Information and Questionnaire
Type of Facility - Organization Structure

Phone No. of Facility 860-236-5623		Report for Year Ended 9/30/2020		Page 2	of 37
Name of Facility (as shown on license) Hughes Health & Rehabilitation, Inc.			Address (No. & Street, City, State, Zip) 29 Highland Street, West Hartford, CT 06119		
License Numbers:		CCNH 208-C	RHNS	(Specify)	Medicare Provider No. 07-5082
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 checked="" type="radio"/> Proprietorship <input type="radio"/> LLC <input type="radio"/> Partnership <input 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 Lina Dureza			Nursing Home Administrator's License No.:	001763	
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 Hughes Health & Rehabilitation, Inc.	License No. 208-C	Report for Year Ended 9/30/2020	Page 3A	of 37
If this facility is owned or operated as a corporation, provide the following information:				
Legal Name of Corporation	Business Address	State(s) in Which Incorporated		
Hughes Health & Rehabilitation, Inc.	29 Highland Street, West Hartford, CT 06119	Connecticut		
Name of Directors, Officers	Business Address	Title	No. Shares Held by Each	
The Eugene R. Flaxman Revocable Trust Agr	29 Highland Street, West Hartford, CT 06119	Owner	100	
Sandra Flaxman	29 Highland Street, West Hartford, CT 06119	resident & Direct		
Lina Dureza	29 Highland Street, West Hartford, CT 06119	President & Dir		
Brian Flaxman	29 Highland Street, West Hartford, CT 06119	stant VP & Dire		
Michael Wilbur	29 Highland Street, West Hartford, CT 06119	ry/Treasurer & I		
Names of Stockholders Owning at Least 10% of Shares				
The Eugene R. Flaxman Revocable Trust Agr	29 Highland Street, West Hartford, CT 06119	Owner	100	

**General Information and Questionnaire
 Related Parties***

Name of Facility Hughes Health & Rehabilitation, Inc.	License No. 208-C	Report for Year Ended 9/30/2020	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	%**				
Twenty-Nine Realty, LLC	29 Highland Street, West Hartford, CT 06119	<input type="radio"/>	<input checked="" type="radio"/>		Leases Building to Corporation	Page 22 / Line 9	136,941	
Eugene R Falxman & Family		<input type="radio"/>	<input checked="" type="radio"/>		Note/Rent due to related party	Page 33/34		
		<input type="radio"/>	<input checked="" type="radio"/>					
		<input type="radio"/>	<input checked="" type="radio"/>					
		<input type="radio"/>	<input checked="" type="radio"/>					
		<input type="radio"/>	<input checked="" type="radio"/>					
		<input type="radio"/>	<input checked="" type="radio"/>					
		<input type="radio"/>	<input checked="" type="radio"/>					

* Use additional sheets if necessary.
 ** Provide the percentage amount of revenue received from non-related parties.

General Information and Questionnaire Basis for Allocation of Costs

Name of Facility Hughes Health & Rehabilitation, Inc.	License No. 208-C	Report for Year Ended 9/30/2020	Page 5	of 37
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If the facility is licensed as CDH and/or RCH or provides AIDS or TBI services with special Medicaid rates, costs must be allocated to CCNH and RHNS as follows:

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

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

1. In the preparation of this Report, were all costs allocated as required?	<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
Hughes Health & Rehabilitation, Inc.			208-C	9/30/2020			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						
Pitney Bowes Global Financial Services, LLC	<input type="radio"/>	<input checked="" type="radio"/>	Postage Meter	04/01/14	51 Months	808	808	
DeLage Landen Financial Services	<input type="radio"/>	<input checked="" type="radio"/>	Copier	02/24/14	60 Months	3,331	3,331	
Leaf	<input type="radio"/>	<input checked="" type="radio"/>	Copier	05/05/17	60 Months	715	715	
Leaf	<input type="radio"/>	<input checked="" type="radio"/>	Copier	01/03/19	60 Months	5,420	5,420	
	<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 ***	10,274

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 Hughes Health & Rehabilitation, Ir	License No. 208-C	Report for Year Ended 9/30/2020	Page 7	of 37
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The records of this facility for the period covered by this report were maintained on the following basis:

- Accrual Cash Modified Cash

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

N/A

Independent Accounting Firm

Name of Accounting Firm	Address (No. & Street, City, State, Zip Code)
1 Marcum LLP	555 Long Wharf Dr, 8th Floor, New Haven, CT 06511
2 Carney Roy & Gerrol, PC	35 Cold Spring Rd Suite 111, Rocky Hill, CT 06067
3 Gitlin Campise Pendergast, LLC	836 Farmington Ave., West Hartford, CT 06119
4	

Services Provided by This Firm (*describe fully*)

1 Preparation of Medicaid and Medicare Cost Reports and Reimbursement Consulting	\$ 12,046
2 Year End Financials, Tax Filings	\$ 18,200
3 401K Plan Audit	\$ 9,600
4	\$
	Charge for Services Provided
	\$ 39,846

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

- Yes No Page 15, Line 1d

Legal Services Information

Name of Legal Firm or Independent Attorney	Telephone Number
1 Murtha Cullina LLP	860-240-6000
2 Kaine, Escalera & McHale	860-493-0870
3 Robert Haber	860-561-7940
4 Treasurer State of CT	860-702-3000
5 Various - See Attached	Var

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

- 1 280 Trumbull St, 12th Floor, Hartford, CT 06103
- 2 21 Oak St, Suite 601, Hartford, CT 06106
- 3 50 South Main St, Rm 318, West Hartford, CT 06107
- 4 50 So. Main St, West Hartford, CT 06107
- 5 Var

Services Provided by This Firm (*describe fully*)

1 A/R Collections Matter (Case Ongoing) / IDR Representation / Resident Care Issue	\$ 8,350
2 Legal Matter involving employee misappropriation of funds	\$ 4,851
3 Probate Court paperwork (Disallowed on Pg 28)	\$ 240
4 Conservatorship filing fees (Disallowed on Pg 28)	\$ 490
5 Various - See Attached	\$ 191,500
	Charge for Services Provided
	\$ 205,431

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

- Yes No Page 15, Line 1e

General Information and Questionnaire
Accounting Basis

Name of Facility Hughes Health & Rehabilitation, Inc.	License No. 208-C	Report for Year Ended 9/30/2020	Page 7a	of 37
Legal Services Information				
Name of Legal Firm or Independent Attorney			Telephone Number	
1 ERISA Pros LLC			678-443-4003	
2 Joseph C Sansone Co.			N/A	
Address (No. & Street, City, State, Zip Code)				
1 Atlanta, GA				
2 18040 Edison Ave, Chesterfield MO 63005				
Services Provided by This Firm (describe fully)				
1 5500 filing fees			\$	468
2 Property Tax Dispute - Fee for reducing property assessment value {a}			\$	191,032
			Charge for Services Provided	
			\$	191,500
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				

{a} This item relates to fees incurred while fighting to overturn a wrongfully increased property value assessment of the facility which substantially increased property taxes. The facility won this case and the fee relates to a percentage of the savings of property tax they have received.

Schedule of Resident Statistics

Name of Facility Hughes Health & Rehabilitation, Inc.		License No. 208-C			Report for Year Ended 9/30/2020				Page 8	of 37			
	Total All Levels	Total CCNH Level	Total RHNS Level	Total (Specify)	Period 10/1 Thru 6/30				Period 7/1 Thru 9/30				
					Total	CCNH	RHNS	(Specify)	Total	CCNH	RHNS	(Specify)	
1. Certified Bed Capacity													
A. On last day of PREVIOUS report period	170	170			170	170							
B. On last day of THIS report period	170	170							170	170			
2. Number of Residents													
A. As of midnight of PREVIOUS report period	138	138			138	138							
B. As of midnight of THIS report period	101	101							101	101			
3. Total Number of Days Care Provided During Period													
A. Medicare	4,189	4,189			3,425	3,425			764	764			
B. Medicaid (Conn.)	24,854	24,854			19,815	19,815			5,039	5,039			
C. Medicaid (other states)													
D. Private Pay	5,650	5,650			4,269	4,269			1,381	1,381			
E. State SSI for RCH													
F. Other (Specify) Managed Care / Hospice	6,098	6,098			4,750	4,750			1,348	1,348			
G. Total Care Days During Period (3A thru F)	40,791	40,791			32,259	32,259			8,532	8,532			
4. Total Number of Days Not Included in Figures in 3G for Which Revenue Was Received for Reserved Beds													
A. Medicaid Bed Reserve Days													
B. Other Bed Reserve Days	43	43			11	11			32	32			
5. Total Resident Days (3G + 4A + 4B)	40,834	40,834			32,270	32,270			8,564	8,564			

Schedule of Resident Statistics (Cont'd)

Name of Facility Hughes Health & Rehabilitation, Inc.	License No. 208-C	Report for Year Ended 9/30/2020	Page 9	of 37
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4. Were there any changes in the certified bed capacity during the report year? Yes No
 If "YES", provide the following information:

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

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

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

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

Item	Medicare	Medicaid		Self-Pay			Other State Assisted	
	CCNH	CCNH	RHNS	CCNH	RHNS	(Specify)	R.C.H.	ICF-MR
No. of Residents	10	58		33				
Per Diem Rate								
a. One bed rm.	Various	250.99		454.00				
b. Two bed rms.	Various	250.99		401.00				
c. Three or more bed rms.								

7. Total Number of Physical Therapy Treatments

	TOTAL	CCNH	RHNS	(Specify)
A. Medicare - Part B	4,754	4,754		
B. Medicaid (Exclusive of Part B)				
1. Maintenance Treatments	484	484		
2. Restorative Treatments				
C. Other	6,502	6,502		
D. Total Physical Therapy Treatments	11,740	11,740		

8. Total Number of Speech Therapy Treatments

A. Medicare - Part B	1,212	1,212		
B. Medicaid (Exclusive of Part B)				
1. Maintenance Treatments	26	26		
2. Restorative Treatments				
C. Other	2,179	2,179		
D. Total Speech Therapy Treatments	3,417	3,417		

9. Total Number of Occupational Therapy Treatments

A. Medicare - Part B	3,016	3,016		
B. Medicaid (Exclusive of Part B)				
1. Maintenance Treatments	365	365		
2. Restorative Treatments				
C. Other	5,826	5,826		
D. Total Occupational Therapy Treatments	9,207	9,207		

Annual Report of Long-Term Care Facility

CSP-10 Rev. 9/2002

Report of Expenditures - Salaries & Wages

Name of Facility	License No.	Report for Year Ended	Page	of		
Hughes Health & Rehabilitation, Inc.	208-C	9/30/2020	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)						
2. Administrator(s) (Complete also Sec. III of Schedule A1)	201,040	2,290				
3. Assistant Administrator (Complete also Sec. IV of Schedule A1)						
4. Other Administrative Salaries (telephone operator, clerks, receptionists, etc.)	558,089	22,598				
5. Dietary Service						
a. Head Dietitian	79,739	2,128				
b. Food Service Supervisor						
c. Dietary Workers						
6. Housekeeping Service						
a. Head Housekeeper						
b. Other Housekeeping Workers	301,895	19,845				
7. Repairs & Maintenance Services						
a. Engineer or Chief of Maintenance	75,595	2,265				
b. Other Maintenance Workers	164,788	8,833				
8. Laundry Service						
a. Supervisor						
b. Other Laundry Workers	67,040	3,823				
9. Barber and Beautician Services						
10. Protective Services						
11. Accounting Services						
a. Head Accountant	96,421	2,093				
b. Other Accountants						
12. Professional Care of Residents						
a. Directors and Assistant Director of Nurses	139,874	2,212				
b. RN						
1. Direct Care	1,248,765	30,961				
2. Administrative**	452,268	10,651				
c. LPN						
1. Direct Care	1,493,830	49,865				
2. Administrative**						
d. Aides and Attendants	2,388,885	139,299				
e. Physical Therapists						
f. Speech Therapists						
g. Occupational Therapists						
h. Recreation Workers	178,663	8,317				
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	153,031	4,260				
n. Marketing						
o. Other (Specify)						
See Attached Schedule	65,731	2,316				
<i>A-13. Total Salary Expenditures</i>	<i>7,665,654</i>	<i>311,756</i>				

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

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

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

Schedule of Other Salaries and Wages (Page 10)

Position	CCNH		RHNS		(Specify)	
	\$	Hours	\$	Hours	\$	Hours
Admissions	\$ 65,731	2,316				
Total	\$ 65,731	2,316	\$ -	-	\$ -	-

Schedule of Other Fees (Page 13)

Service	CCNH		RHNS		(Specify)	
	\$	Hours	\$	Hours	\$	Hours
Respiratory Therapist (Disallowed on Pg 28a)	\$ 17,400	407				
Total	\$ 17,400	407	\$ -	-	\$ -	-

**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
Hughes Health & Rehabilitation, Inc.				208-C	9/30/2020				11	37
Name	Salary Paid			Fringe Benefits and/or Other Payments (describe fully)	Full Description of Services Rendered	Total Hours Worked	Line Where Claimed on Page 10	Name and Address of All Other Employment**	Total Hours Worked	Compensation Received
	CCNH	RHNS	(Specify)							
Section I - Operators/Owners										
Section II - Other related parties of Operators/Owners employed in and paid by facility (EXCEPT those who may be the Administrator or Assistant Administrators who are identified on Page 12).										

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

** Include all employment worked during the cost year.

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

Name of Facility (as licensed)				License No.	Report for Year Ended			Page	of	
Hughes Health & Rehabilitation, Inc.				208-C	9/30/2020			12	37	
Name	Salary Paid			Fringe Benefits and/or Other Payments (describe fully)	Full Description of Services Rendered	Total Hours Worked	Line Where Claimed on Page 10	Name and Address of All Other Employment**	Total Hours Worked	Compensation Received
	CCNH	RHNS	(Specify)							
Section III - Administrators***										
Lina Dureza	201,040			Non Discriminatory	Administrator	2,290	A2			
Section IV - Assistant Administrators										

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

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

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

Annual Report of Long-Term Care Facility

B. Report of Expenditures - Professional Fees

Name of Facility	License No.	Report for Year Ended	Page	of		
Hughes Health & Rehabilitation, Inc.	208-C	9/30/2020	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	7,656	480				
3. Pharmacist	10,428	217				
4. Podiatrist						
5. Physical Therapy						
a. Resident Care	590,137	9,927				
b. Other						
6. Social Worker						
7. Recreation Worker						
8. Physicians						
a. Medical Director (entire facility)	30,200	120				
b. Utilization Review (Title 18 and 19 only) monthly meeting	300	3				
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)						
9. Speech Therapist						
a. Resident Care	174,014	3,746				
b. Other						
10. Occupational Therapist						
a. Resident Care	467,118	7,017				
b. Other						
11. Nurses and aides and attendants						
a. RN						
1. Direct Care						
2. Administrative***						
b. LPN						
1. Direct Care						
2. Administrative***						
c. Aides						
d. Other						
12. Other (Specify)						
See Attached Schedule	17,400	407				
B-13 Total Fees Paid in Lieu of Salaries	1,297,253	21,917				

* 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 Hughes Health & Rehabilitation, Inc.		License No. 208-C	Report for Year Ended 9/30/2020	Page 14	of 37
Name & Address of Individual	Full Explanation of Service	Related** to Owners, Operators, Officers		Explanation of Relationship	
		Yes	No		
Gerident Solutions, LLC, P.O. Box 290539, Wethersfield, CT 06129	Dentist	<input type="radio"/>	<input checked="" type="radio"/>	N/A	
Satyaneni Tallapureddy, M.D., 43 Woodland Street, Hartford, CT 06105	Medical Director	<input type="radio"/>	<input checked="" type="radio"/>	N/A	
Partners Pharmacy of Connecticut, PO Box 9689, Uniondale, NY 11555	Pharmacist	<input type="radio"/>	<input checked="" type="radio"/>	N/A	
Stanley Rutstein, 850 Farmington Ave, West Hartford, CT 06119	Utilization Review	<input type="radio"/>	<input checked="" type="radio"/>	N/A	
Anil Vithala, 75 Newman Ave, Suite 100, Runford, RI 02916	Utilization Review	<input type="radio"/>	<input checked="" type="radio"/>	N/A	
RehabCare Group, Inc., 7733 Forsyth Blvd, St. Louis, MO 63105	Physical Therapy, Speech Therapy, Occupational Therapy	<input type="radio"/>	<input checked="" type="radio"/>	N/A	
O2 Safe Respiratory Services, 101 N Plains Industrial Rd Ste 100, Wallingford,	Respiratory Therapist	<input type="radio"/>	<input checked="" type="radio"/>	N/A	
		<input type="radio"/>	<input checked="" type="radio"/>		
		<input type="radio"/>	<input checked="" type="radio"/>		
		<input type="radio"/>	<input checked="" type="radio"/>		
		<input type="radio"/>	<input checked="" type="radio"/>		
		<input type="radio"/>	<input checked="" type="radio"/>		
		<input type="radio"/>	<input checked="" type="radio"/>		
		<input type="radio"/>	<input checked="" type="radio"/>		
		<input type="radio"/>	<input checked="" type="radio"/>		
		<input type="radio"/>	<input checked="" type="radio"/>		
		<input type="radio"/>	<input checked="" type="radio"/>		
		<input type="radio"/>	<input checked="" type="radio"/>		
		<input type="radio"/>	<input checked="" type="radio"/>		
		<input type="radio"/>	<input checked="" type="radio"/>		
		<input type="radio"/>	<input checked="" type="radio"/>		
		<input type="radio"/>	<input checked="" type="radio"/>		
		<input type="radio"/>	<input checked="" type="radio"/>		

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

C. Expenditures Other Than Salaries - Administrative and General

Name of Facility	License No.	Report for Year Ended	Page	of
Hughes Health & Rehabilitation, Inc.	208-C	9/30/2020	15	37
Item	Total	CCNH	RHNS	(Specify)
1. Administrative and General				
a. Employee Health & Welfare Benefits				
1. Workmen's Compensation	\$ 158,390	158,390		
2. Disability Insurance	\$			
3. Unemployment Insurance	\$			
4. Social Security (F.I.C.A.)	\$ 617,968	617,968		
5. Health Insurance	\$ 882,780	882,780		
6. Life Insurance (employees only) (not-owners and not-operators)	\$ 46,952	46,952		
7. Pensions (Non-Discriminatory) (not-owners and not-operators)	\$			
8. Uniform Allowance	\$ 11,906	11,906		
9. Other (<i>Specify</i>) See Attached Schedule	\$			
b. Personal Retirement Plans, Pensions, and Profit Sharing Plans for Owners and Operators (Discriminatory)*	\$			
c. Bad Debts*	\$ 1,354,684	1,354,684		
d. Accounting and Auditing	\$ 39,846	39,846		
e. Legal (<i>Services should be fully described on Page 7</i>)	\$ 205,431	205,431		
f. Insurance on Lives of Owners and Operators (<i>Specify</i>)*	\$			
g. Office Supplies	\$ 23,153	23,153		
h. Telephone and Cellular Phones				
1. Telephone & Pagers	\$ 52,016	52,016		
2. Cellular Phones	\$ 1,432	1,432		
i. Appraisal (<i>Specify purpose and attach copy</i>)*	\$			
j. Corporation Business Taxes (<i>franchise tax</i>)	\$ 15,556	15,556		
k. Other Taxes (<i>Not related to property - See Page 22</i>)				
1. Income*	\$			
2. Other (<i>Specify</i>) See Attached Schedule	\$ 10,180	10,180		
3. Resident Day User Fee	\$ 727,754	727,754		
Subtotal	\$ 4,148,048	4,148,048		

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

(Carry Subtotals forward to next page)

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

Schedule of Other Employee Benefits

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

Schedule of Other Taxes

Description	CCNH	RHNS	(Specify)
	-		
Pass-Through Entity Tax (Disallowed on Pg 28a)	\$ 10,180		
Total	\$ 10,180	\$ -	\$ -

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

Name of Facility	License No.	Report for Year Ended		Page	of
Hughes Health & Rehabilitation, Inc.	208-C	9/30/2020		16	37
Item	Total	CCNH	RHNS	(Specify)	
Subtotals Brought Forward:		4,148,048	4,148,048		
i. Travel and Entertainment					
1. Resident Travel and Entertainment	\$				
2. Holiday Parties for Staff	\$				
3. Gifts to Staff and Residents	\$	18,713	18,713		
4. Employee Travel	\$	1,288	1,288		
5. Education Expenses Related to Seminars and Conventions	\$	8,933	8,933		
6. Automobile Expense (not purchase or depreciation)	\$				
7. Other (Specify) See Attached Schedule	\$				
m. Other Administrative and General Expenses					
1. Advertising Help Wanted (all such expenses)	\$	4,319	4,319		
2. Advertising Telephone Directory (all such expenses)***	\$				
3. Advertising Other (Specify)*** See Attached Schedule	\$	18,945	18,945		
4. Fund-Raising***	\$				
5. Medical Records	\$	98	98		
6. Barber and Beauty Supplies (if this service is supplied directly and not by contract or fee for service)***	\$				
7. Postage	\$	7,079	7,079		
* 8. Dues and Membership Fees to Professional Associations (Specify) See Attached Schedule	\$	12,889	12,889		
8a. Dues to Chamber of Commerce & Other Non-Allowable Org.***	\$	325	325		
9. Subscriptions	\$				
10. Contributions*** See Attached Schedule	\$				
11. Services Provided by Contract (Specify and Complete Schedule C-2, Page 21 for each firm or individual)	\$	215,521	215,521		
12. Administrative Management Services**	\$				
13. Other (Specify) See Attached Schedule	\$	16,621	16,621		
C-14 Total Administrative & General Expenditures	\$	4,452,779	4,452,779		

* Do not include Subscriptions, which should go in item 9.
 ** Schedule C-1, Page 17 must be fully completed or this expenditure will not be allowed.
 *** Facility should self-disallow the expense on Page 28 of the Cost Report.

Schedule of Other Travel and Entertainment

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

Schedule of Other Advertising

Description	CCNH	RHNS	(Specify)
	-		
Promotional Advertising (Disallowed on Pg 28)	\$ 18,945		
Total Other Advertising	\$ 18,945	\$ -	\$ -

Schedule of Dues

Description	CCNH	RHNS	(Specify)
	-		
CAHCF Dues	\$ 10,539		
ALTCFM Dues	340		
AHCA Dues	1,700		
ACHCA Dues	310		
Total Dues	\$ 12,889	\$ -	\$ -

Schedule of Contributions

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

Schedule of Other Administrative and General

Description	CCNH	RHNS	(Specify)
	-		
Background Checks	\$ 1,670		
Miscellaneous Expense (Disallowed on Pg 28a)	1,162		
Resident Missing Items (Disallowed on Pg 28a)	763		
Late Fees (Disallowed on Pg 28a)	3,813		
Parking Fees	18		
Licenses	4,883		
Credit Card Fees	225		
Routine Bank Charges	4,087		
Total Other Administrative and General	\$ 16,621	\$ -	\$ -

Schedule C-1 - Management Services*

Name of Facility Hughes Health & Rehabilitation, Inc.	License No. 208-C	Report for Year Ended 9/30/2020	Page of 17 37
Name & Address of Individual or Company Supplying Service	Cost of Management Service	Full Description of Mgmt. Service Provided	Indicate Where Costs are Included in Annual Report Page #/Line #
N/A			

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

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

Name of Facility Hughes Health & Rehabilitation, Inc.		License No. 208-C	Report for Year Ended 9/30/2020	Page 18	of 37
Item	Total	CCNH	RHNS	(Specify)	
2. Dietary					
a. In-House Preparation & Service					
1. Raw Food \$	19,329	19,329			
2. Non-Food Supplies \$	12,579	12,579			
3. Other (Specify) _____ \$					
b. Purchased Services (by contract other than through Management Services) (Complete Schedule C-2 att. Page 21) \$	1,267,926	1,267,926			
c. Other (Specify) _____ \$					
2D. Total Dietary Expenditures (2a + b + c + d) \$	1,299,834	1,299,834			
2E. Dietary Questionnaire	Total	CCNH	RHNS	(Specify)	
F. Resident Meals: Total no. of meals served per day:*					
G. Is cost of employee meals included in 2D? <input type="radio"/> Yes <input checked="" type="radio"/> No					
H. Did you receive revenue from employees? <input type="radio"/> Yes <input checked="" type="radio"/> No					If yes, specify amt.
I. Where is the revenue received reported in the Cost Report? (Page/Line Item)					
J. Is cost of meals provided to persons other than employees or residents (i.e., Board Members, Guests) included in 2D? <input type="radio"/> Yes <input checked="" type="radio"/> No					If yes, specify cost.
K. Is any revenue collected from these people? <input type="radio"/> Yes <input checked="" type="radio"/> No					If yes, specify amt.
L. Where is the revenue received reported in the Cost Report? (Page/Line Item)					
M. Is cost of food (other than meals, e.g., snacks at monthly staff meetings, board meetings) provided to employees included in 2D? <input type="radio"/> Yes <input checked="" type="radio"/> No					If yes, specify cost.
N. Is any revenue collected from employees? <input type="radio"/> Yes <input checked="" type="radio"/> No					If yes, specify amt.
O. Where is the revenue received reported in the Cost Report? (Page/Line Item)					

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

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

Name of Facility Hughes Health & Rehabilitation, Inc.		License No. 208-C	Report for Year Ended 9/30/2020	Page 19	of 37
Item		Total	CCNH	RHNS	(Specify)
3. Laundry					
a. In-House Processing*	Lbs.				
1. Bed linens, cubicle curtains, draperies, gowns and other resident care items washed, ironed, and/or processed.***	Amt. \$				
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. \$	1,466	1,466		
b. Purchased Services (by contract other than through Management Services) (Complete Schedule C-2 att. Page 21)	\$	149,213	149,213		
c. Other (Specify) Other Laundry Supplies	\$	4,934	4,934		
3D. Total Laundry Expenditures (3a + b + c)	\$	155,613	155,613		
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	
Hughes Health & Rehabilitation, Inc.	208-C	9/30/2020	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. \$	39,714	39,714		
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. \$	83,354	83,354		
c. Other (<i>Specify</i>)		\$			
4D. Total Housekeeping Expenditures (4a + b + c)		\$ 123,068	123,068		
5. Resident Care (Supplies)**					
a. Prescription Drugs***					
1. Own Pharmacy	\$				
2. Purchased from Partner's Pharmacy	\$	309,799	309,799		
b. Medicine Cabinet Drugs	\$	69,158	69,158		
c. Medical and Therapeutic Supplies	\$	259,502	259,502		
d. Ambulance/Limousine***	\$	10,886	10,886		
e. Oxygen					
1. For Emergency Use	\$				
2. Other***	\$	27,017	27,017		
f. X-rays and Related Radiological Procedures***	\$	11,659	11,659		
g. Dental (<i>Not dentists who should be included under salaries or fees</i>)	\$				
h. Laboratory***	\$	40,499	40,499		
i. Recreation	\$	61,390	61,390		
j. Direct Management Services*	\$				
k. Indirect Management Services*	\$				
l. Other (Specify)**** See Attached Schedule	\$	53,680	53,680		
5M. Total Resident Care Expenditures (5a - 5j)		\$ 843,590	843,590		

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

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

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

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

Schedule of Other Resident Care

Description	CCNH	RHNS	(Specify)
	-		
IV - Medicare A (Disallowed on Pg 29a)	\$ 14,056		
IV - Medicaid (Disallowed on Pg 29a)	4,296		
IV - Managed Care (Disallowed on Pg 29a)	13,520		
IV - VA (Disallowed on Pg 29a)	7,591		
Tube Feeding Supplies - Medicare A (Disallowed on Pg 29a)	293		
Other - Medicare A (Disallowed on Pg 29a)	666		
Other - VA (Disallowed on Pg 29a)	12,492		
Nursing Station Supplies	600		
Rehabilitation Supplies (Disallowed on Pg 29a)	43		
IV - House (Disallowed on Pg 29a)	123		
Total Other Resident Care	\$ 53,680	\$ -	\$ -

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

Name of Facility Hughes Health & Rehabilitation, Inc.		License No. 208-C		Report for Year Ended 9/30/2020			Page of 21 37			
Name of Individual or Company	Address	Related ** to Owners, Operators, Officers		Explanation of Relationship	Full Explanation of Service Provided*	Total Cost/Page Ref.***				
		Yes	No			CCNH	RHNS	(Specify)	Pg	Line
MatrixCare	P. O. Box 1414, Minneapolis, MN 55480	<input type="radio"/>	<input checked="" type="radio"/>	N/A	A/R Software	64,813			16	m11
M&G Landscaping, LLC	PO Box 310453 Newington, CT	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Lawn Maintenance & Snow Removal	10,795			16	m11
IT Direct	67 Prospect Ave, West Hartford CT 06106	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Computer Support	40,337			16	m11
American Data	PO Box 640, Sauk City, WI 53583	<input type="radio"/>	<input checked="" type="radio"/>	N/A	A/R Software	16,383			16	m11
Unidine	PO Box 102289, Atlanta, GA 30368	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Dietary Services	1,267,926			18	2b
All Waste, Inc.	PO Box 2472, Hartford, CT 06146	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Garbage	38,276			22	6f
Unitex Textile Rental Services	Parkway, Mt. Vernon, NY 10550	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Laundry Services	149,213			19	3b
		<input type="radio"/>	<input checked="" type="radio"/>							
		<input type="radio"/>	<input checked="" type="radio"/>							
		<input type="radio"/>	<input checked="" type="radio"/>							
		<input type="radio"/>	<input checked="" type="radio"/>							
		<input type="radio"/>	<input checked="" type="radio"/>							
		<input type="radio"/>	<input checked="" type="radio"/>							
		<input type="radio"/>	<input checked="" type="radio"/>							

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

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

Name of Facility	License No.	Report for Year Ended			Page	of
Hughes Health & Rehabilitation, Inc.	208-C	9/30/2020			22	37
Item		Total	CCNH	RHNS	(Specify)	
6. Maintenance & Operation of Plant						
a. Repairs & Maintenance	\$	146,164	146,164			
b. Heat	\$	42,291	42,291			
c. Light & Power	\$	72,130	72,130			
d. Water	\$	67,978	67,978			
e. Equipment Lease (<i>Provide detail on page 6</i>)	\$	10,274	10,274			
f. Other (<i>itemize</i>)	\$	68,210	68,210			
See Attached Schedule						
6g. Total Maint. & Operating Expense (6a - 6f)	\$	407,047	407,047			
7. Depreciation (<i>complete schedule page 23*</i>)						
a. Land Improvements	\$					
b. Building & Building Improvements	\$	63,544	63,544			
c. Non-Movable Equipment	\$	22,005	22,005			
d. Movable Equipment	\$	9,976	9,976			
*7e. Total Depreciation Costs (7a + b + c + d)	\$	95,525	95,525			
8. Amortization (<i>Complete att. Schedule Page 24*</i>)						
a. Organization Expense	\$					
b. Mortgage Expense	\$					
c. Leasehold Improvements	\$					
d. Other (<i>Specify</i>)	\$					
*8e. Total Amortization Costs (8a + b + c + d)	\$					
9. Rental payments on leased real property less real estate taxes included in item 10b	\$	136,941	136,941			
10. Property Taxes						
a. Real estate taxes paid by owner	\$	218,440	218,440			
b. Real estate taxes paid by lessor	\$					
c. Personal property taxes	\$	13,450	13,450			
11. Total Property Expenses (7e + 8e + 9 + 10)	\$	464,356	464,356			

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

Schedule of Other Repairs and Maintenance

Description	CCNH	RHNS	(Specify)
	-		
Gas	\$ 29,934		
Garbage Removal	38,276		
Total Other Repairs and Maintenance	\$ 68,210	\$ -	\$ -

Depreciation Schedule

Name of Facility Hughes Health & Rehabilitation, Inc.			License No. 208-C			Report for Year Ended 9/30/2020			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	2,679,886		2,679,886	1,780,857	S/L	Various	63,438					
2. Disposals (attach schedule)												
3. Acquired during this report period (attach schedule)	4,148		4,148		S/L	Various	106					
B-4. Subtotal								63,544				
C. Non-Movable Equipment												
1. Acquired prior to this report period	827,199		827,199	704,835	S/L	Various	15,866					
2. Disposals (attach schedule)												
3. Acquired during this report period (attach schedule)	30,695		30,695		S/L	Various	6,139					
C-4. Subtotal								22,005				
	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.												
b.												
c.												
d.												
2. Movable Equipment												
a. Acquired prior to this report period												
b. Disposals (attach schedule)												
c. Acquired during this report period (attach schedule)												
D-3. Subtotal												
E. Total Depreciation												

9,976
95,525

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:				
3/10/2020	Fire Door and Frame	\$ 4,148	39	\$ 106
Total additions for Building Improvements		\$ 4,148		\$ 106 *
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:				
9/15/2020	Window Blinds	30,695	5	6,139
Total additions for Non-Movable Equipment		\$ 30,695		\$ 6,139 *
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:				
6/7/2020	Bladder Scanner	\$ 3,746	7	\$ 535
6/7/2020	Bladder Scanner	3,746	7	\$ 535
6/17/2020	AED Defibrillator	1,410	7	201
6/11/2020	Blood Pressure Monitor	2,384	7	341
6/11/2020	Blood Pressure Monitor	2,384	7	341
6/24/2020	Blood Pressure Monitor	2,384	7	341
7/16/2020	Posiflex POS 15" LCD Computer	1,509	7	216
Total additions for Movable Equipment		\$ 17,563		\$ 2,510 *
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:				
Total additions for Leasehold Improvement		\$ -		\$ - *
Deletions:				
Total deletions for Leasehold Improvement		\$ -		\$ - **

*Ties to Page 24, Line C3

**Ties to Page 24, Line C2

Amortization Schedule*

Name of Facility Hughes Health & Rehabilitation, Inc.			License No. 208-C		Report for Year Ended 9/30/2020			Page 24	of 37
Item	Date of Acquisition		Length of Amortization	Cost to Be Amortized	Accumulated Amort. to Beginning of Year's Operations	Basis for Computing Amortization**	Rate %	Amortization for This Year	Totals
	Month	Year							
A. Organization Expense									
1.									
2.									
3.									
A-4. Subtotal									
B. Mortgage Expense									
1.									
2.									
3.									
B-4. Subtotal									
C. Leasehold Improvements and Other									
1. Acquired prior to this report period									
2. Disposals (attach schedule)									
3. Acquired during this report period (attach schedule)									
C-4. Subtotal									
D. Total Amortization									

* 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.

Hughes Health & Rehabilitation
 Depreciation Schedule
 September 30, 2020

Asset	Property Description	Date In Service	Cost Basis			9/30/2018	9/30/2019	9/30/2019	9/30/2020	9/30/2020
						Accumulated Depreciation	Depreciation	Accumulated Depreciation	Depreciation	Accumulated Depreciation
Building and Building Improvements										
305	L/H IMPROVEMENTS THRU 6/30/84	6/30/84	131,265 S/L	10.00		131,265	-	131,265	-	131,265
306	L/H IMP	4/01/63	7,924 S/L	15.00		7,924	-	7,924	-	7,924
307	L/H IMP	6/30/83	32,041 S/L	10.00		32,041	-	32,041	-	32,041
310	UPSTAIRS BATH	2/20/86	2,075 S/L	10.00		2,075	-	2,075	-	2,075
311	NEW DESK AND OFFICE	8/01/86	28,883 S/L	10.00		28,883	-	28,883	-	28,883
312	OFFICE ADDITION	12/31/86	3,625 S/L	10.00		3,625	-	3,625	-	3,625
313	CLASSROOM	9/01/87	96,805 S/L	31.50		95,367	1,437	96,804	-	96,804
314	OTHER IMPROVEMENTS	9/01/87	11,720 S/L	31.50		11,546	174	11,720	-	11,720
316	PANEL FOLD DOORS INC	10/21/87	2,723 S/L	31.50		2,675	48	2,723	-	2,723
317	METCALF GLASS CO. WINDOW	11/02/87	5,564 S/L	31.50		5,454	109	5,563	-	5,563
318	MISC FOR BATH	3/18/88	7,782 S/L	31.50		7,546	237	7,783	-	7,783
319	TRANSFORMER PAD	12/28/88	839 S/L	31.50		798	27	825	13	838
320	1000 AMP INSTALLED FRM ST	12/28/88	2,552 S/L	31.50		2,427	81	2,508	44	2,552
321	600 AMPS TO 1000 AMPS	2/28/89	36,789 S/L	31.50		34,600	1,168	35,768	1,021	36,789
322	COMPLETION OF AMP SERVICE	4/17/89	25,363 S/L	31.50		23,720	805	24,525	805	25,330
323	INSTALL & FURNISH UNIV.	9/25/89	4,135 S/L	31.50		3,812	131	3,943	131	4,074
324	2 WALL HOLES 16" CON WALL	11/04/89	880 S/L	31.50		835	28	863	17	880
325	INLAID LINOLEUM	11/18/89	5,050 S/L	31.50		4,629	160	4,789	160	4,949
326	NEW OFFICE #1	12/15/89	55,918 S/L	31.5		51,111	1,775	52,886	1775	54,661
327	LINOLEUM RMC-1	12/20/89	1,118 S/L	31.50		1,021	35	1,056	35	1,091
328	NEW OFFICE #2	3/26/90	91,920 S/L	31.50		83,289	2,918	86,207	2918	89,125
329	AUTO COMFORT NEW BOILER	4/30/90	5,450 S/L	31.50		4,924	173	5,097	173	5,270
330	LANOU PAVING DRIVEWAY	5/31/90	1,957 S/L	31.50		1,762	62	1,824	62	1,886
331	NEW WIRING	8/22/90	31,706 S/L	31.50		28,310	1,007	29,317	1007	30,324
332	RUG ADM OFFICE	8/31/90	530 S/L	31.50		474	17	491	17	508
333	NEW CHIMNEY	5/31/91	6,528 S/L	31.50		5,673	207	5,880	207	6,087
335	NEW CHIMNEY	7/08/91	8,900 S/L	31.50		7,688	283	7,971	283	8,254
337	NEW CHIMNEY	8/02/91	8,900 S/L	31.5		7,665	283	7,948	283	8,231
338	NEW CHIMNEY-FINAL PMT	8/14/91	8,900 S/L	31.50		7,665	283	7,948	283	8,231
339	200 GAL HOT WATER TK	9/25/91	3,605 S/L	31.50		3,094	114	3,208	114	3,322
340	SOLO MACHINE FURN	10/31/91	3,645 S/L	31.50		3,120	116	3,236	116	3,352
341	PLUM NEW BATHRM	2/24/92	825 S/L	31.50		697	26	723	26	749
342	KITCHEN A/C SANYO UTS	4/01/92	14,486 S/L	31.50		12,168	460	12,628	460	13,088
343	DINING RM A/C TOSHIBA	4/10/92	3,371 S/L	31.50		2,832	107	2,939	107	3,046
344	ELE WIRING-NEW A/C	4/13/92	1,950 S/L	31.50		1,638	62	1,700	62	1,762
345	DINING RM A/C TOSHIBA	5/07/92	2,468 S/L	31.50		2,066	78	2,144	78	2,222
346	WIRING OF NEW FEED TO SE	5/28/92	8,500 S/L	31.50		7,117	270	7,387	270	7,657
347	5000 GAL OIL TANK	6/30/92	7,000 S/L	31.50		5,842	222	6,064	222	6,286
348	5000 GAL OIL TANK	7/31/92	11,560 S/L	31.5		9,618	367	9,985	367	10,352
349	IMPRV CONN TO GENERATOR	7/31/92	15,016 S/L	31.50		12,494	477	12,971	477	13,448
350	4 MIRRORS & 12 OVERLAYS	7/31/92	3,070 S/L	31.50		2,554	97	2,651	97	2,748
351	2 OIL BURNERS & BOILERS	11/01/94	20,000 S/L	39.00		12,260	513	12,773	513	13,286
352	2 OIL BURNERS & 2 BOILERS	12/15/94	13,920 S/L	39.00		8,493	357	8,850	357	9,207
353	HOT WATER HEATER	1/06/95	3,455 S/L	39.00		2,105	89	2,194	89	2,283
354	KITCHEN FLOOR	1/17/95	25,350 S/L	39.00		15,410	650	16,060	650	16,710
355	SOLO-REMOVE OLD INSTALL	7/08/96	6,940 S/L	39.00		3,952	178	4,130	178	4,308
356	SOLO-A/C FOR STEAST	7/15/96	8,500 S/L	39.0		4,840	218	5,058	218	5,276
357	HANDICAP RAMP N. LNGE	7/25/96	157,808 S/L	39.00		89,863	4,046	93,909	4046	97,955
358	SOLO-ROOF TOP FANS N. WING	8/14/96	5,350 S/L	39.00		3,035	137	3,172	137	3,309
359	HOLMES-WIRING COMP. THA	9/12/96	6,842 S/L	39.00		3,866	175	4,041	175	4,216
360	SOLO-REPLACE DUCTWK S/E	1/15/97	7,406 S/L	39.00		4,123	190	4,313	190	4,503
361	SOLO MECHANICAL-REPLCD	10/01/97	2,314 S/L	39.0		1,216	59	1,275	59	1,334
362	SOLO MECHANICAL-MOUNT	10/06/97	2,972 S/L	39.0		1,563	76	1,639	76	1,715
363	SOLO MECHANICAL-MIXING V	3/05/98	5,479 S/L	39.0		2,823	140	2,963	140	3,103
364	INSTALL ROOF EXHAUST	11/30/98	1,527 S/L	39.0		778	39	817	39	856
365	PAVE PARKING AREA	12/31/98	2,133 S/L	39.0		1,083	55	1,138	55	1,193
366	BASEBOARD HEAT-REHAB R	9/30/99	2,074 S/L	39.0		1,012	53	1,065	53	1,118
367	CONSTRUC-REHAB ROOM	8/31/99	9,695 S/L	39.0		4,755	249	5,004	249	5,253
368	INSTALL FLOOR-REHAB RM	8/31/99	4,189 S/L	39.0		2,053	107	2,160	107	2,267
406	Addition and relocaiton of phones	10/31/99	1,078 S/L	39.00		524	28	552	28	580
407	Installation of controlled unit a/c	11/30/99	3,604 S/L	39.00		1,740	92	1,832	92	1,924

408	7/31/00	Cut/batch roof for a/c	39.00	316	17	333	350
409	7/31/00	New a/c unit	39.00	2,568	141	2,709	2,850
410	9/30/00	Duct work	39.00	809	45	854	899
411	9/30/00	Flooring	39.00	3,670	204	3,874	4,078
412	9/30/00	Electrical work	39.00	366	20	386	406
413	7/05/01	AIR CONDITIONING - BACK CENTER HALLWAY	39.00	2,360	137	2,497	2,634
471	3/31/05	Southwest roof project	39.00	33,157	2,456	35,613	38,069
472	6/06/05	Back-center roof project	39.00	8,666	650	9,316	9,966
473	5/13/05	7 Back-center patient room fire floors	39.00	1,786	133	1,919	2,052
479	1/31/06	Kitchen floor	39.00	2,503	197	2,700	2,897
480	3/15/06	Electric work	39.00	3,376	269	3,645	3,914
481	5/25/06	Ceiling tiles	39.00	1,270	103	1,373	1,476
482	6/30/06	Asbestos removal	39.00	39,115	3,182	42,297	45,479
483	3/31/06	Asbestos OSHA survey	39.00	852	68	920	988
484	10/01/06	Ceiling tiles	39.00	1,211	101	1,312	1,413
489	11/05/07	Sprinkler system	39.00	1,807	0	1,807	1,807
492	12/05/06	Carpet - bus office	7.0	20,791	1,776	22,567	24,343
495	12/05/06	10 firedoors	39.00	782	66	848	914
496	6/30/07	Carpet - business office	7.0	8,607	0	8,607	8,607
497	7/30/08	Center deck	39.00	15,773	1,545	17,318	18,863
498	10/01/07	Roof	39.00	117,643	11,524	129,167	140,691
500	10/10/08	Air exchange/recovery for smoking room	39.00	18,193	1,660	19,853	21,513
502	11/20/08	Surveillance system	39.00	4,032	250	4,282	4,532
503	12/05/08	Recirculating line (1/2")	39.00	1,842	188	2,030	2,218
504	12/31/08	Flooring - family room	39.00	4,703	480	5,183	5,663
505	12/31/08	Paint - family room	39.00	1,222	125	1,347	1,472
506	5/15/08	Window treatments - family room	39.00	3,239	331	3,570	3,901
507	7/30/09	Door monitor system	39.00	1,096	117	1,213	1,330
508	3/16/10	Electrical upgrades	39.00	2,328	253	2,581	2,834
509	11/30/09	Pump control & drive for main heat pump	39.00	4,646	544	5,190	5,734
528	6/30/10	Vinyl Tiles - Center Hallway	39.00	2,571	310	2,881	3,191
529	8/31/11	Flooring - Rehab room	39.00	1,053	119	1,172	1,291
530	7/31/12	16 Monitor Modules	39.00	4,367	613	4,980	5,593
543	7/31/12	Paving - Parking Garage	39.00	2,274	335	2,609	2,944
544	12/31/11	80' Stockade Fence	39.00	840	132	972	1,104
545	6/24/13	Dishroom Floor	39.00	1,015	132	1,147	1,279
546	1/08/14	Water Heater Installation	39.00	703	113	816	929
551	1/21/14	34,000 Watt Wall Heaters and install	39.00	651	96	747	843
561	5/27/14	Therapy Room Project	39.00	1,155	218	1,373	1,591
562	6/30/14	Fire Alarm System	39.00	386	78	464	522
563			39.00	509	108	617	725
			39.00	13,112	2,997	16,109	19,106
			39.00	1,125	262	1,387	1,649
				538,449	53,825	592,274	650,100
				1,706,945	1,760,770	1,812,381	1,868,100
567	1/26/15	200 amp line	39.00	960	259	1,219	1,478
568	1/26/15	21 electric baseboard heaters installed	39.00	1,050	283	1,333	1,616
569	2/12/15	Window replacement	39.00	322	89	411	500
570	8/18/15	Social Services office renovation	39.00	3,238	1,036	4,274	5,310
			39.00	5,570	1,667	7,237	8,904
				65,006	6,075	71,081	78,156
9/30/2015 Additions			39.00	3,955	1,516	5,471	6,987
200 amp line			30.00	3,728	1,429	5,157	6,586
21 electric baseboard heaters installed			30.00	1,726	799	2,525	3,224
Window replacement			30.00	4,737	2,331	7,068	9,396
Social Services office renovation			30.00	14,146	6,075	20,221	26,296
Total 9/30/2015 Additions							
9/30/2016 Additions							
One bedroom Renovations			39.00	7,000	(222)	(6,064)	(6,286)
Renovate Patient Room to Office			31.50	(5,842)	(367)	(6,209)	(6,576)
Conference Room/Bathroom Ren			31.50	(11,560)	(589)	(12,149)	(12,738)
Fuel Tank Project				(15,460)	(589)	(16,049)	(16,638)
Total 9/30/2016 Additions							
9/30/2016 Disposals							
5000 GAL OIL TANK			31.50	7,000	(222)	(6,064)	(6,286)
5000 GAL OIL TANK			31.50	(9,618)	(367)	(9,985)	(10,352)
Total 9/30/2016 Disposals							
9/30/2017 Additions							
Rail Fence - Center Patio			39.00	134	119	253	372
Total 9/30/2017 Additions							
9/30/2018 Additions							
1 Overhead Door			10	317	317	634	951
Roof and deck repairs			10	1,077	1,077	2,154	3,231
Surveillance camera system			5	813	813	1,626	2,439

8	5/25/2018	5,650	S/L	706	706	1,412	706	2,118
10	6/13/2018	9,570	S/L	957	957	1,914	957	2,871
		33,218		3,870	3,870	7,740	3,870	11,610
15	Various	10,277	S/L	685	685	685	685	1,370
39	9/30/2020	4,148	S/L	-	-	-	106	106
		4,148		-	-	-	106	106
	Total Building and Building Improvements	2,684,033		1,715,204	65,652	1,780,856	63,544	1,844,400

Non-Movable Equipment

3	EXE. NEW CARE/COM SYS	2/12/88	5,645	2000B	7.0	5,645	-	5,645
4	JR. EXE DEP CARE/COM SYS	2/28/88	2,289	2000B	7.0	2,289	-	2,289
5	EXE BAL ON NEW/CARE COM	5/19/88	10,373	2000B	7.0	10,373	-	10,373
6	EXE SYS DEP N/AVING	6/30/88	3,578	2000B	7.0	3,578	-	3,578
13	BLINDS AND CURTAINS	2/20/91	7,122	2000B	7.0	7,122	-	7,122
14	BLINDS AND CURTAINS	6/17/91	5,800	2000B	7.0	5,800	-	5,800
15	BLINDS/VALANCES/WINDOW SYS	9/30/91	9,200	2000B	7.0	9,200	-	9,200
16	MERCURY REST CABINET	10/31/91	1,200	2000B	7.0	1,200	-	1,200
17	MERCURY REST CAB. RECLASS	11/30/91	1,176	2000B	7.0	1,176	-	1,176
18	CUBICLE CURT & TRACKS	11/30/91	4,081	2000B	7.0	4,081	-	4,081
19	CUBICLE CURT & TRACKS	11/30/91	2,131	2000B	7.0	2,131	-	2,131
21	MERCURY RES/ EQUIPT. 1 3BA	2/05/96	2,221	2000B	7.0	2,221	-	2,221
24	MERCURY - 1 CUSTOM VIT SINK	1/21/97	981	2000B	7.0	981	-	981
28	TCI COMMUNICATIONS SW C	5/18/98	3,433	2000B	7.0	3,433	-	3,433
30	TCI COMMUNICATIONS SW B	9/16/98	14,760	2000B	7.0	14,760	-	14,760
31	EXHAUST HOODS W/FANS	7/31/99	9,350	2000B	7.0	9,350	-	9,350
400	5-sixteen button phones-deposit	4/30/00	1,961	2000B	7.0	1,961	-	1,961
401	5-sixteen button phones-balance	5/31/00	1,961	2000B	7.0	1,961	-	1,961
404	Cabling	7/31/00	1,011	2000B	7.0	1,011	-	1,011
445	Telephone system	2/02/02	20,599	2000B	7.0	20,599	-	20,599
446	Telephone system-Software and Install	2/02/02	21,834	2000B	7.0	21,834	-	21,834
447	Compressor for freezer	12/12/01	4,973	2000B	7.0	4,973	-	4,973
451	11 six tier lockers	2/07/02	4,173	2000B	7.0	4,173	-	4,173
452	Voice Mail System	12/10/01	5,655	2000B	7.0	5,655	-	5,655
453	2 Oil Boilers - Remove and Replace	9/30/02	40,810	2000B	7.0	40,810	-	40,810
456	TELEPHONE SYSTEM	2/28/03	12,844	2000B	7.0	12,844	-	12,844
460	1 small boiler	2/12/04	6,901	2000B	7.0	6,901	-	6,901
461	Computer system a/p, g/l	3/31/04	8,021	2000B	7.0	8,021	-	8,021
462	Furnish and install cooling unit	5/26/04	9,677	2000B	7.0	9,677	-	9,677
463	Cooling Unit	5/26/04	12,000	2000B	7.0	12,000	-	12,000
470	Dishwasher, plumbing and installation	9/08/05	10,880	2000B	7.0	10,880	-	10,880
485	10amp 3phase line	8/16/07	4,714	2000B	7.0	4,714	-	4,714
519	Compressor for freezer	4/19/09	3,324	2000B	7.0	3,324	-	3,324
521	Boiler pressure control	9/01/09	4,622	2000B	7.0	4,622	-	4,622
524	Day pump, tank - oil tank	2/10/10	2,702	2000B	7.0	2,702	-	2,702
525	Walk-in freezer - basement	7/25/10	11,112	2000B	7.0	11,112	-	11,112
526	Wireless internet service for facility	7/28/10	10,422	2000B	5.0	10,422	-	10,422
531	Cogeneration equipment (capital lease)	10/27/09	289,247	2000B	7.0	289,247	-	289,247
535	Healthcare communication system	3/07/11	22,585	2000B	7.0	22,585	-	22,585
536	Basement freezer door	7/27/11	3,084	2000B	7.0	3,084	-	3,084
547	Video Door intercom	10/01/12	13,294	S/L	39.0	459	78	615
548	Power unit for elevator	10/01/12	13,294	S/L	39.0	2,031	341	2,713
549	Generator	4/02/13	184,500	1500B	15.0	81,802	12,300	106,402
	Total Assets Added before 9/30/15	759,277		682,744	12,719	695,463	12,719	708,182
589	9/30/2016 Additions			7,684	S/L	3,337	256	3,649
	Dalkin 2 Ton Skyair Ceiling Unit	9/22/16		7,684		3,337	256	3,649
	Total 9/30/2016 Additions			7,684		3,337	256	3,649
596	9/30/2018 Additions			20,238	S/L	2,891	2,891	8,673
	22 Window Blinds	9/01/18		20,238		2,891	2,891	8,673
	Total 9/30/2018 Additions			20,238		2,891	2,891	8,673
	9/30/2020 Additions			30,695	S/L	-	-	6,139
	Window Blinds	9/15/2020		30,695		-	-	6,139
	Total 9/30/2020 Additions			30,695		-	-	6,139
	Total Non-Movable Equipment			857,894		704,838	22,005	726,843

Moveable Equipment

Item #	Description	Date	500 S/L	500	500
34	TEN PAINTINGS	2/08/79	500 S/L	500	500
46	EPC S/S WORK TABLES	9/30/80	1,463 S/L	1,463	1,463
48	SIX MAPLE CHAIRS	11/13/80	323 S/L	323	323
53	GENDRON STRETCHER	8/31/83	409	409	409
55	MIRRORS	12/23/83	691	691	691
57	PAINTINGS	3/30/84	300	300	300
58	CUBICLE CURTAIN SYSTEM	3/31/84	4,578	4,578	4,578
66	2 PATIO CHAIRS	6/22/85	460	460	460
71	PICTURE	12/06/85	100	100	100
78	PAINTING	1/24/86	230	230	230
80	MIRRORS	4/29/86	640	640	640
85	2 GAS GRILLS	6/17/86	645	645	645
104	FURNITURE & EQUIPMENT	9/30/87	2,193	2,193	2,193
113	METCALFE GLASS CO NEW R	5/05/88	1,265	1,265	1,265
123	ROLL IN RACK W/ALUM TRA	12/08/88	569	569	569
129	2 LOUIS SV ARM CHAIRS	6/09/89	1,117	1,117	1,117
138	1 CONF TABLE/2 CHAIRS	11/30/89	1,675	1,675	1,675
139	13 CHAIRS & 3 DESKS	12/07/89	4,071	4,071	4,071
145	FILE CABINET	2/03/90	875	875	875
147	DISHWASHER TABLE	3/12/90	356	356	356
149	SANSUI DISC PLAYER	4/16/90	702	702	702
150	36 CHAIRS	4/30/90	3,044	3,044	3,044
152	GRAINGER COMPRESSOR	5/31/90	1,279	1,279	1,279
156	STYLIX FILE CABINETS DPMT	7/21/90	1,800	1,800	1,800
157	FILE CABINETS	7/31/90	2,624	2,624	2,624
163	VICTOR DINOV1 PICTURES	9/07/90	566	566	566
164	3 DESKS	9/12/90	1,361	1,361	1,361
165	30 FILE CABINETS	9/12/90	5,004	5,004	5,004
181	BED, DRESSER & BEDSD CAB	10/31/91	951	951	951
183	4 DRESSERS	11/30/91	1,524	1,524	1,524
191	PUR FURN FOR LINGE	2/28/93	1,206	1,206	1,206
196	VALUE OFFICE FURN FILE CA	8/31/93	705	705	705
199	KIT LIFT	2/28/94	1,253	1,253	1,253
200	25 CHESTS, CAB (BEDS DISPI)	9/02/94	11,354	11,354	11,354
204	JOERNS - 10 HIGHBACK CHRS	6/16/95	1,489	1,489	1,489
206	VALUE-18 SECR CHAIRS	8/31/95	2,265	2,265	2,265
207	JOERNS-25 BEDROOM SET	8/31/95	9,936	9,936	9,936
210	VALUE-LATERAL FILE CAB	1/16/96	928	928	928
212	1 MULTI PUR, WHICLR SCALE	2/28/96	2,216	2,216	2,216
215	GENERAL MED-WHEELCHR 22	6/30/96	501	501	501
218	VALUE - 1.5 DRAWER FILE	8/31/96	885	885	885
220	VALUE 1.5 DRAWER/6 CHRS	8/31/96	1,671	1,671	1,671
237	GEN MED-1 WHEELCHR & ELE	8/31/97	533	533	533
239	GEN MED-SCALE	9/30/97	636	636	636
240	UNIMAC WASHER MODEL UW	10/17/97	3,000	3,000	3,000
243	1 DIGITALSCALE-GEN'L MED	11/30/97	636	636	636
251	GENERAL MEDICAL-2 WHEEL	2/28/98	1,006	1,006	1,006
260	3 DRAWER LATERAL CABINET	6/30/98	519	519	519
268	NEW FURNITURE DEPOSIT-EH	8/31/98	6,000	6,000	6,000
269	MIXER FOR KITCHEN	9/30/98	3,940	3,940	3,940
270	REUPHOLSTERING FURNITURE	9/30/98	7,215	7,215	7,215
288	8 EQUIP - THERAPY RM	10/31/98	6,723	6,723	6,723
291	NETWORK HUB	8/31/99	13,440	13,440	13,440
296	6 DESKS, CHAIRS, & DRAWERS	8/31/99	1,078	1,078	1,078
298	3 DESKS, CHAIRS & DRAWERS	9/30/99	3,452	3,452	3,452
372	8 Single hampers	10/31/99	1,745	1,745	1,745
385	50 Stack chairs	6/30/00	1,468	1,468	1,468
389	5-three drawer dressers	7/31/00	1,745	1,745	1,745
391	1 HP Deskjet printer and supplies	7/31/00	1,051	1,051	1,051
395	25 bed side tables and four drawer dressers	8/31/00	13,970	13,970	13,970
399	10 high back resident chair	8/20/00	1,855	1,855	1,855
404	PRIVACY CURTAINS	5/24/01	1,491	1,491	1,491
426	2 HOVER POWER LIFTERS	5/31/01	2,523	2,523	2,523
428	LASER PRINTER	6/12/01	2,682	2,682	2,682
429	BOWLS, PLATES, SAUCERS, CUPS	7/23/01	4,000	4,000	4,000
431	2 MAYTAG WASHERS	7/10/01	1,124	1,124	1,124
433	1 HIGH BACK RESIDENT CHAIR	8/29/01	2,158	2,158	2,158
434	BOWLS, PLATES, SAUCERS, CUPS	8/22/01	4,505	4,505	4,505
435	BOWLS (DEPOSIT)	9/26/01	325	325	325

431	9/30/2016 Disposals	7/10/01	(1,124)	(1,124)	(1,124)	(1,124)		
	2 MAYTAG WASHERS		(1,124)	(1,124)				(1,124)
591	9/30/2017 Additions	7/01/17	11,803	11,803	14,355	2,552	2,552	16,907
	EZ Way Smart Lifts x3 (Capital Lease)	10/01/16	450	450	675	225	225	900
	Resident Room Televisions*		1,127	1,127				
	Total 9/30/2017 Additions		15,992	15,992	15,031	2,777	2,777	17,808
129	9/30/2017 Disposals	6/09/89	(1,117)	(1,117)	(1,117)			(1,117)
191	2 Louis SV Arm Chairs	2/28/93	(1,206)	(1,206)	(1,206)			(1,206)
240	PUR FURN FOR LINGE	10/17/97	(3,000)	(3,000)	(3,000)			(3,000)
429	UNIMAC WASHER MODEL UW	7/23/01	(4,000)	(4,000)	(4,000)			(4,000)
434	BOWLS, PLATES, SAUCERS, CUPS	8/22/01	(4,505)	(4,505)	(4,505)			(4,505)
435	BOWLS (DEPOSIT)	9/16/01	(325)	(325)	(325)			(325)
	Total 9/30/2017 Disposals		(14,153)	(14,153)	(14,153)			(14,153)
85	9/30/2018 Disposals	6/17/86	(645)	(645)	(645)			(645)
123	2 GAS GRILLS	12/08/88	(569)	(569)	(569)			(569)
199	ROLL IN PACK W/ALUM TRA	2/28/94	(1,253)	(1,253)	(1,253)			(1,253)
269	KIT LIFT	9/30/98	(7,215)	(7,215)	(7,215)			(7,215)
270	REUPHOLSTERING FURNITURE	10/31/98	(6,723)	(6,723)	(6,723)			(6,723)
391	1 HP Deskjet printer and supplies	7/31/00	(1,051)	(1,051)	(1,051)			(1,051)
426	2 HOYER POWER LIFTERS	5/31/01	(2,523)	(2,523)	(2,523)			(2,523)
486	Server & Installation	4/04/07	(23,533)	(23,533)	(23,533)			(23,533)
	Total 9/30/2018 Disposals		(43,511)	(43,511)	(43,511)			(43,511)
601	9/30/2020 Additions	6/7/2020	3,746	3,746			535	535
602	Bladder Scanner	6/07/20	3,746	3,746			535	535
603	AED Defibrillator	6/17/20	1,410	1,410			201	201
604	Blood Pressure Monitor	6/11/20	2,384	2,384			341	341
605	Blood Pressure Monitor	6/11/20	2,384	2,384			341	341
606	Blood Pressure Monitor	6/24/20	2,384	2,384			341	341
	Pesitex POS 15" LCD Computer	7/16/20	1,509	1,509			216	216
			17,563	17,563			2,510	2,510
	Total Moveable Equipment		860,682	860,682	906,510	9,276		916,487
	Total Fixed Assets		3,264,858	3,264,858	3,392,204	95,525		3,487,730

	Total Moveable Equipment		860,682	860,682	906,510	9,276		916,487
	Total Fixed Assets		3,264,858	3,264,858	3,392,204	95,525		3,487,730

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

Name of Facility Hughes Health & Rehabilitation, Inc.	License No. 208-C	Report for Year Ended 9/30/2020	Page 25	of 37	
11. Property Questionnaire					
Part A					
Is the property either owned by the Facility or leased from a Related Party?*		<input checked="" type="radio"/> Yes	<input 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	01/01/61				
2. Date Structure Completed	09/01/68				
3. If NOT Original Owner, Date of Purchase	01/21/61				
4. Date of Initial Licensure	01/21/61				
5. Total Licensed Bed Capacity	170				
6. Square Footage	66,699				
7. Acquisition Cost					
a. Land	73,633				
b. Building	680,101				
Part B - Owner and Related Parties		1st Mortgage	2nd Mortgage	3rd Mortgage	4th Mortgage
1. Financing					
a. Type of Financing (e.g., fixed, variable)					
b. Date Mortgage Obtained					
c. Interest Rate for the Cost Year					
d. Term of Mortgage (number of years)					
e. Amount of Principal Borrowed					
f. Principal balance outstanding as of 9/30/20					
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
Hughes Health & Rehabilitation, Inc.		208-C	9/30/2020		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
Hughes Health & Rehabilitation, Inc		208-C		9/30/2020		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)				\$			
13. Total All Interest Expense (12B7 + 12C3 + 12D)				\$			
14. Insurance							
a. Insurance on Property (buildings only)				\$ 81,001	81,001		
b. Insurance on Automobiles				\$			
c. Insurance other than Property (as specified above)							
1. Umbrella (Blanket Coverage)				\$			
2. Fire and Extended Coverage				\$			
3. Other (Specify)				\$ 281,307	281,307		
D&O / Executive Risk / Resident Trust Fund Bond / Other							
14d. Total Insurance Expenditures (14a + b + c)				\$ 362,308	362,308		
15. Total All Expenditures (A-13 thru C-14)				\$ 17,071,502	17,071,502		

D. Adjustments to Statement of Expenditures

Name of Facility			License No.	Report for Year Ended	Page	of	
Hughes Health & Rehabilitation, Inc.			208-C	9/30/2020	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	\$			
Page 13 - Professional Fees							
5.			Resident Care Physicians **	\$			
6.	13	B10a	Occupational Therapy	\$ 467,118	467,118		
7.			Other - See attached Schedule	\$ 17,400	17,400		
Pages 15 & 16 - Administrative and General							
8.			Discriminatory Benefits	\$			
9.	15	1c	Bad Debts	\$ 1,354,684	1,354,684		
10.			Accounting	\$			
10a.			Legal	\$ 730	730		
11.			Telephone	\$			
12.			Cellular Telephone	\$			
13.			Life insurance premiums on the life of Owners, Partners, Operators	\$			
14.	16	L3	Gifts, flowers and coffee shops	\$ 2,580	2,580		
15.			Education expenditures to colleges or universities for tuition and related costs for owners and employees	\$			
16.			Travel for purposes of attending conferences or seminars outside the continental U.S. Other out-of-state travel in excess of one representative	\$			
17.			Automobile Expense (e.g. personal use)	\$			
18.	16	m2/3	Unallowable Advertising *	\$ 18,945	18,945		
19.			Income Tax / Corporate Business Tax	\$			
20.			Fund Raising / Contributions	\$			
21.			Unallowable Management Fees	\$			
22.			Barber and Beauty	\$			
23.			Other - See attached Schedule	\$ 16,243	16,243		
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)				\$ 1,877,700	1,877,700		

* 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)
Total Other Salaries Adjustment			\$ -	\$ -	\$ -

Schedule of Fees Adjustments

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
13	B12	Respiratory Therapist	\$ 17,400		
Total Other Fees Adjustments			\$ 17,400	\$ -	\$ -

Schedule of Other A&G Adjustments

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
16	m8a	Chamber of Commerce Dues	\$ 325		
16	m13	Miscellaneous Expenses	1,162		
16	m13	Resident Missing Items	763		
16	m13	Late Fees	3,813		
15	1k2	Pass Through Entity Tax	10,180		
Total Other A&G Adjustments			\$ 16,243	\$ -	\$ -

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

Name of Facility				License No.	Report for Year Ended	Page	of
Hughes Health & Rehabilitation, Inc.				208-C	9/30/2020	29	37
Item No.	Page No.	Line No.	Item Description	Total Amount of Decrease	CCNH	RHNS	(Specify)
Subtotals Brought Forward				\$ 1,877,700	1,877,700		
Page 20 - Resident Care Supplies***							
27.	20	5a2	Prescription Drugs	\$ 309,799	309,799		
28.	20	5d	Ambulance/Limousine	\$ 10,886	10,886		
29.	20	5f	X-rays, etc	\$ 11,659	11,659		
30.	20	5h	Laboratory	\$ 40,499	40,499		
31.			Medical Supplies	\$			
32.	20	5e2	Oxygen (non emergency)	\$ 27,017	27,017		
33.			Occupational Therapy	\$			
34.			Other - See Attached Schedule	\$ 98,963	98,963		
Page 22 - Maintenance and Property							
35.			Excess Movable Equipment Depreciation See Attached Schedule	\$ 1,680	1,680		
36.			Depreciation on Unallowable Motor Vehicles	\$			
37.			Unallowable Property and Real Estate Taxes	\$			
38.			Rental of Building Space or Rooms	\$			
39.			Other - See Attached Schedule	\$			
Page 27 - Insurance							
40.			Mortgage Insurance	\$			
41.			Property Insurance	\$			
Other - Miscellaneous							
42.			Other - Indirect	\$			
43.			Interest Income on Account Rec.	\$			
44.			Other - Miscellaneous Administrative	\$			
45.			Management Fees Direct	\$			
46.			Management Fees Indirect	\$			
47.			Other - Direct	\$ 20,916	20,916		
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)				\$ 2,399,119	2,399,119		

*** 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)	\$ 50,179		
20	51	IV - Medicare A	14,056		
20	51	IV - Managed Care	13,520		
20	51	IV - VA	7,591		
20	51	Tube Feeding Supplies - Medicare A	293		
20	51	Other - Medicare A	666		
20	51	Other - VA	12,492		
20	51	Rehabilitation Supplies	43		
20	51	IV - House	123		
Total Other Ancillary Costs			\$ 98,963	\$ -	\$ -

Schedule of Excess Movable Equipment Depreciation

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
22	7d	Resident Room Television Depreciation	\$ 1,680		
Total Excess Movable Equipment Depreciation			\$ 1,680	\$ -	\$ -

Schedule of Other Property Adjustments

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

Schedule of Other - Direct Adjustments

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
27	14c3	D&O Insurance	\$ 16,532		
27	14c3	Executive Risk Package Insurance	4,384		
Total Other Adjustments			\$ 20,916	\$ -	\$ -

Schedule of Unallowable Building Interest

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

**Hughes Health & Rehabilitation
Disallowance Schedule for Cable TV
9/30/2020**

Total Cable TV Expense	<u>Amount</u> 53,779 TB Linked
Monthly Allowable amount	\$ 300
Months in Cost Report Year	<u>12</u>
Total Allowable Cost	\$ 3,600
Disallowed Cable TV	<u><u>\$ 50,179</u></u>

F. Statement of Revenue

Name of Facility	License No.	Report for Year Ended			Page	of
Hughes Health & Rehabilitation, Inc.	208-C	9/30/2020			30	37
Item	Total	CCNH	RHNS	(Specify)		
I. Resident Room, Board & Routine Care Revenue						
1. a. Medicaid Residents (<i>CT only</i>)	\$ 9,835,427	9,835,427				
b. Medicaid Room and Board Contractual Allowance **	\$ (3,625,744)	(3,625,744)				
2. a. Medicaid (<i>All other states</i>)	\$					
b. Other States Room and Board Contractual Allowance **	\$					
3. a. Medicare Residents (<i>all inclusive</i>)	\$ 1,877,585	1,877,585				
b. Medicare Room and Board Contractual Allowance **	\$ 713,627	713,627				
4. a. Private-Pay Residents and Other	\$ 5,139,089	5,139,089				
b. Private-Pay Room and Board Contractual Allowance **	\$ (30,137)	(30,137)				
II. Other Resident Revenue						
1. a. Prescription Drugs - Medicare	\$ 109,868	109,868				
b. Prescription Drugs - Medicare Contractual Allowance **	\$					
c. Prescription Drugs - Non-Medicare	\$ 103,266	103,266				
d. Prescription Drugs - Non-Medicare Contractual Allowance **	\$					
2. a. Medical Supplies - Medicare	\$ (1,306)	(1,306)				
b. Medical Supplies - Medicare Contractual Allowance **	\$					
c. Medical Supplies - Non-Medicare	\$ (704)	(704)				
d. Medical Supplies - Non-Medicare Contractual Allowance **	\$					
3. a. Physical Therapy - Medicare	\$ 850,734	850,734				
b. Physical Therapy - Medicare Contractual Allowance **	\$					
c. Physical Therapy - Non-Medicare	\$ 281,357	281,357				
d. Physical Therapy - Non-Medicare Contractual Allowance **	\$					
4. a. Speech Therapy - Medicare	\$ 235,625	235,625				
b. Speech Therapy - Medicare Contractual Allowance **	\$					
c. Speech Therapy - Non-Medicare	\$ 130,563	130,563				
d. Speech Therapy - Non-Medicare Contractual Allowance **	\$					
5. a. Occupational Therapy - Medicare	\$ 661,193	661,193				
b. Occupational Therapy - Medicare Contractual Allowance **	\$					
c. Occupational Therapy - Non-Medicare	\$ 283,784	283,784				
d. Occupational Therapy - Non-Medicare Contractual Allowance **	\$					
6. a. Other (<i>Specify</i>) - Medicare	\$ (866,424)	(866,424)				
b. Other (<i>Specify</i>) - Non-Medicare	\$ (828,601)	(828,601)				
III. Total Resident Revenue (Section I. thru Section II.)	\$ 14,869,202	14,869,202				
IV. Other Revenue*						
1. Meals sold to guests, employees & others	\$					
2. Rental of rooms to non-residents	\$					
3. Telephone	\$ (134)	(134)				
4. Rental of Television and Cable Services	\$					
5. Interest Income (<i>Specify</i>)	\$ 112	112				
6. Private Duty Nurses' Fees	\$					
7. Barber, Coffee, Beauty and Gift shops	\$					
8. Other (<i>Specify</i>)	\$ 257,518	257,518				
V. Total Other Revenue (1 thru 8)	\$ 257,496	257,496				
VI. Total All Revenue (III + V)	\$ 15,126,698	15,126,698				

* 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	Lab - Medicare A	\$ 16,732		
30 II 6a	Radiology - Medicare A	4,197		
30 II 6a	Oxygen - Medicare A	(1,001)		
30 II 6a	IV - Medicare A	11,448		
30 II 6a	Contractual Allowance - Medicare A Therapies	(615,119)		
30 II 6a	Contractual Allowance - Medicare B Therapies	(8,338)		
30 II 6a	Contractual Allowance - MPPR	(131,153)		
30 II 6a	Contractual Allowance - Medicare A Ancillaries	(143,190)		
Total Other Resident Revenue - Medicare		\$ (866,424)	\$ -	\$ -

Schedule of Other Non-Medicare Resident Revenue

Related Exp

Page Ref	Description	CCNH	RHNS	(Specify)
		-		
30 II 6b	Lab - Managed Care	\$ 6,488		
30 II 6b	Lab - VA	(711)		
30 II 6b	Radiology - Managed Care	1,339		
30 II 6b	Radiology - VA	210		
30 II 6b	Oxygen - Managed Care	908		
30 II 6b	IV - Managed Care	13,118		
30 II 6b	Contractual Allowance - Medicaid Therapies	(25,339)		
30 II 6b	Contractual Allowance - VA Ancillaries	(181,703)		
30 II 6b	Contractual Allowance - Medicaid Ancillaries	(14,741)		
30 II 6b	Contractual Allowance - Managed Care Ancillaries	(665,082)		
30 II 6b	Therapies - Medicaid	23,063		
30 II 6b	Ancillaries - Medicaid	13,849		
Total Other Resident Revenue		\$ (828,601)	\$ -	\$ -

Interest Income

Account

Page Ref	Account	Balance	CCNH	RHNS	(Specify)
30 IV 5	Interest on Late Payments from Insurance Companies	N/A	\$ 112		
Total Interest Income			\$ 112	\$ -	\$ -

Schedule of Other Revenue

Page Ref	Description	CCNH	RHNS	(Specify)
		-		
30 IV 8	Federal Income Tax Credit	\$ 6,571		
30 IV 8	T-19 CRF Grant	247,808		
30 IV 8	Revenue from Rate Adjustment	3,139		
Total Other Revenue		\$ 257,518	\$ -	\$ -

G. Balance Sheet

Name of Facility	License No.	Report for Year Ended	Page	of
Hughes Health & Rehabilitation, Inc.	208-C	9/30/2020	31	37
Account			Amount	
Assets				
A. Current Assets				
1. Cash (<i>on hand and in banks</i>)			\$	2,149,879
2. Resident Accounts Receivable (Less Allowance for Bad Debts)			\$	2,920,458
3. Other Accounts Receivable (Excluding Owners or Related Parties)			\$	
4. Inventories			\$	6,378
5. Prepaid Expenses			\$	(239,815)
a. Prepaid Insurance	(239,815)			
b. _____				
c. _____				
d. See Schedule				
6. Interest Receivable			\$	
7. Medicare Final Settlement Receivable			\$	
8. Other Current Assets (<i>itemize</i>)			\$	126,196
Deposits	110,314			
Deposits - IRS 7519	15,882			
See Schedule				
A-9. Total Current Assets (Lines A1 thru 8)			\$	4,963,096
B. Fixed Assets				
1. Land			\$	
2. Land Improvements	*Historical Cost _____		\$	
	Accum. Depreciation _____	Net		
3. Buildings	*Historical Cost 2,684,034		\$	839,633
	Accum. Depreciation 1,844,401	Net		
4. Leasehold Improvements	*Historical Cost _____		\$	
	Accum. Depreciation _____	Net		
5. Non-Movable Equipment	*Historical Cost 857,894		\$	131,054
	Accum. Depreciation 726,840	Net		
6. Movable Equipment	*Historical Cost 933,672		\$	17,192
	Accum. Depreciation 916,480	Net		
7. Motor Vehicles	*Historical Cost _____		\$	
	Accum. Depreciation _____	Net		
8. Minor Equipment-Not Depreciable			\$	
9. Other Fixed Assets (<i>itemize</i>)			\$	479,243
F/S vs C/R NBV	479,250			
See Schedule	(7)			
B-10. Total Fixed Assets (Lines B1 thru 9)			\$	1,467,122

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

Schedule of Prepaid Expenses Page 31 Line A5

Page Ref	Line Ref	Description	
Total Prepaid Expenses			\$ -

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

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

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

Page Ref	Line Ref	Description	
31	B9	Rounding	\$ (7)
Total Other Fixed Assets (Itemize)			\$ (7)

Schedule of Other Assets Page 32 Line D7

Page Ref	Line Ref	Description	
32	D7	Organization Expense	\$ 546
32	D7	Land Held for Sale	70,000
32	D7	Impairment Valuation Allowance	(41,500)
Total Other Assets			\$ 29,046

Schedule of Notes Payable (Itemize) Page 33 Line A2

Page Ref	Line Ref	Description	
Total Notes Payable			\$ -

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

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

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

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

G. Balance Sheet (cont'd)

Name of Facility	License No.	Report for Year Ended	Page	of
Hughes Health & Rehabilitation, Inc.	208-C	9/30/2020	32	37
Account			Amount	
Total Brought Forward:			\$	6,430,218
C. Leasehold or like property recorded for Equity Purposes.				
1. Land				
			\$	
2. Land Improvements				
		*Historical Cost		
		Accum. Depreciation	Net	\$
3. Buildings				
		*Historical Cost		
		Accum. Depreciation	Net	\$
4. Non-Movable Equipment				
		*Historical Cost		
		Accum. Depreciation	Net	\$
5. Movable Equipment				
		*Historical Cost		
		Accum. Depreciation	Net	\$
6. Motor Vehicles				
		*Historical Cost		
		Accum. Depreciation	Net	\$
7. Minor Equipment-Not Depreciable				
			\$	
C-8 Total Leasehold or Like Properties (C1 thru 7)				
			\$	
D. Investment and Other Assets				
1. Deferred Deposits				
			\$	
2. Escrow Deposits				
			\$	
3. Organization Expense				
		*Historical Cost		
		Accum. Depreciation	Net	\$
4. Goodwill (Purchased Only)				
			\$	
5. Investments Related to Resident Care (<i>itemize</i>)				
			\$	
6. Loans to Owners or Related Parties (<i>itemize</i>)				
			\$	
Name and Address		Amount	Loan Date	
7. Other Assets (<i>itemize</i>)				
			\$	29,046
			\$	
See Schedule			29,046	
D-8. Total Investments and Other Assets (Lines D1 thru 7)			\$	29,046
D-9. Total All Assets (Lines A9 + B10 + C8 + D8)			\$	6,459,264

* 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
Hughes Health & Rehabilitation, Inc.	208-C	9/30/2020	33	37
Account			Amount	
Liabilities				
A. Current Liabilities				
1. Trade Accounts Payable			\$	1,111,851
2. Notes Payable (<i>itemize</i>)			\$	

See Schedule				
3. Loans Payable for Equipment (<i>Current portion</i>) (<i>itemize</i>)			\$	18,790
Name of Lender	Purpose	Amount	Date Due	
	Equipment Lease	18,790		
4. Accrued Payroll (<i>Exclusive of Owners and/or Stockholders only</i>)			\$	
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*			\$	9,600
12. Other Current Liabilities (<i>itemize</i>)			\$	626,999
Exchange Account	(2,463)	Accrued Rent	136,941	
401K Payroll Deductions	(3,297)	Accrued Sales Tax	62	
Life Insurance Payroll Deductions	16,110			
Accrued Property Taxes	479,646	See Schedule		
A-13. Total Current Liabilities (Lines A1 thru 12)			\$	1,767,240

* 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 Hughes Health & Rehabilitation, Inc.		License No. 208-C	Report for Year Ended 9/30/2020	Page 34	of 37
Account				Amount	
Total Brought Forward:				1,767,240	
Liabilities (cont'd)					
B. Long-Term Liabilities					
1. Loans Payable-Equipment (<i>itemize</i>)					
\$					
Name of Lender	Purpose	Amount	Date Due		
2. Mortgages Payable				\$	
3. Loans from Owners or Related Parties (<i>itemize</i>)				\$ 750,791	
Name and Address of Lender	Amount	Loan Date			
Eugine R. Flaxman & Family	750,791				
4. Other Long-Term Liabilities (<i>itemize</i>)				\$ 2,629,546	
HHS Stimulus Payment / Medicaid Advances		1,204,384			
PPP Loan		1,425,162			
See Schedule					
B-5. Total Long-Term Liabilities (Lines B1 thru 4)				\$ 3,380,337	
C. Total All Liabilities (Lines A-13 + B-5)				\$ 5,147,577	

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

Name of Facility	License No.	Report for Year Ended	Page	of
Hughes Health & Rehabilitation, Inc.	208-C	9/30/2020	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			\$	16,650
3. Paid-in Surplus			\$	
4. Treasury Stock			\$	
5. Cumulated Earnings			\$	3,243,925
6. Gain or Loss for Period			\$	(1,948,888)
7. Total Net Worth			\$	1,311,687
C. Total Reserves and Net Worth			\$	1,311,687
D. Total Liabilities, Reserves, and Net Worth			\$	6,459,264

H. Changes in Total Net Worth

Name of Facility	License No.	Report for Year Ended	Page	of
Hughes Health & Rehabilitation, Inc.	208-C	9/30/2020	36	37
Account			Amount	
A.	Balance at End of Prior Period as shown on Report of 09/30/2019		\$	3,279,088
B.	Total Revenue (<i>From Statement of Revenue Page 30</i>)		\$	15,126,698
C.	Total Expenditures (<i>From Statement of Expenditures Page 27</i>)		\$	17,075,586
D.	Net Income or Deficit		\$	(1,948,888)
E.	Balance		\$	1,330,200
F.	Additions			
	1. Additional Capital Contributed (<i>itemize</i>)			
	Total Expenses Per Page 27	\$17,071,502		
	F/S vs C/R Depreciation	4,084		
	Total Expenses Per F/S	\$17,075,586		
	2. Other (<i>itemize</i>)			
	Rounding	5		
F-3.	Total Additions		\$	5
G.	Deductions			
	1. Drawings of Owners/Operators/Partners (<i>Specify</i>)		\$	18,518
	Name and Address (<i>No., City, State, Zip</i>)	Title	Amount	
	Shareholder Distributions		18,518	
	2. Other Withdrawings (<i>Specify</i>)		\$	
	Purpose	Amount		
	3. Total Deductions		\$	18,518
H.	Balance at End of Period		\$	1,311,687
	09/30/20			

I. Preparer's/Reviewer's Certification

Name of Facility Hughes Health & Rehabilitation, Inc.	License No. 208-C	Report for Year Ended 9/30/2020	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 11/8/21		
Printed Name of Preparer Matthew S. Bavolack				
Address Address 555 Long Wharf Drive, New Haven, CT 06511		Phone Number 203-781-9600		
Contacted Person Regarding Additional Information Needed Regarding This Report Laurie Spruill		Phone Number 860-236-5623		
Contact Email Address lspruill@hugheshealth.com				

ACCOUNTANTS' CONSULTING REPORT

Management is responsible for the accompanying Annual Report of Long-Term Care Facility (the "Cost Report") for Hughes Health & Rehabilitation, Inc. for the year ended September 30, 2020 included in the accompanying prescribed form. We have prepared the Cost Report in accordance with the American Institute of Certified Public Accountants' Statements on Standards for Consulting Services. The Cost Report was prepared in conformity with regulations prescribed by The State of CT Department of Social Services (DSS) from data provided to us by the management of Hughes Health & Rehabilitation, Inc. We did not audit or review the Cost Report included in the accompanying prescribed form, nor were we required to perform any procedures to verify the accuracy or completeness of the information provided by management. Accordingly, we do not express an opinion, a conclusion, nor provide any form of assurance on the Cost Report included in the accompanying prescribed form.

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

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

MARCUM LLP

New Haven, CT
January 8, 2021

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

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

Facility Name Hughes Health & Rehabilitation, Inc.

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 2013 edition of the American Hospital Association guidelines?

Explanation: _____

Yes No

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

Explanation: _____

Yes No

18. Were all discrepancies on the Error Page addressed?

Explanation: _____

Yes No

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

Explanation: _____

Yes No

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

Explanation: _____

Yes No

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

Explanation: _____

Yes No

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

Explanation: _____

Client: **Hughes Health & Rehab**
 Engagement: **Medicaid - Hughes Health & Rehabilitation**
 Period Ending: **9/30/2020**
 Trial Balance: **A.01 - TB-CCNH**

Account	Description	UNADJ 9/30/2020	JE Ref #	AJE	FINAL 9/30/2020
00-1000-00	Cash - Bank of America	2,107,483.00			2,107,483.00
00-1001-00	Cash - American Express	41,896.00			41,896.00
00-1005-00	Petty Cash	500.00			500.00
00-1015-00	Resident Needs Account	(405,371.00)			(405,371.00)
00-1100-00	A/R Private	1,829,933.00			1,829,933.00
00-1105-00	A/R Private Coinsurance	244,531.00			244,531.00
00-1110-00	A/R Medicare Part A	213,500.00			213,500.00
00-1115-00	A/R Medicare Part B	393,030.00			393,030.00
00-1120-00	A/R Medicaid	295,813.00			295,813.00
00-1125-00	A/R Medicaid Coinsurance	40,430.00			40,430.00
00-1130-00	A/R Applied Income	418,467.00			418,467.00
00-1135-00	A/R Hospice	(9,875.00)			(9,875.00)
00-1150-00	Allowance For Doubtful Accounts	(100,000.00)			(100,000.00)
00-1205-00	Loans Receivable	(750,791.00)			(750,791.00)
00-1300-00	Deposits	110,314.00			110,314.00
00-1305-00	Deposits - IRS 7519	15,882.00			15,882.00
00-1310-00	Exchange Account	2,463.00			2,463.00
00-1400-00	Inventory	6,378.00			6,378.00
00-1500-00	Prepaid Insurance	(424.00)		(239,391.00)	(239,815.00)
			AJE - 7	(239,391.00)	
00-1600-00	Building Improvements	2,584,193.00		(30,695.00)	2,553,498.00
			AJE - 12	(30,695.00)	
00-1605-00	Accum. Deprec. Building Improvements	(1,288,748.00)			(1,288,748.00)
00-1610-00	Moveable Equipment	862,585.00			862,585.00
00-1615-00	Accum. Deprec. Moveable	(837,369.00)			(837,369.00)
00-1620-00	Non-Moveable Equipment	655,643.00		30,695.00	686,338.00
			AJE - 12	30,695.00	
00-1625-00	Accum. Deprec. Non-Moveable	(590,891.00)			(590,891.00)
00-1640-00	Generator	184,500.00			184,500.00
00-1645-00	Accum. Deprec. Generator	(102,791.00)			(102,791.00)
00-1650-00	Organization Expense	546.00			546.00
00-1660-00	Land Held For Sale	70,000.00			70,000.00
00-1665-00	Impairment Valuation Allowance	(41,500.00)			(41,500.00)
00-2000-00	Accounts Payable	(956,163.00)		(208,392.00)	(1,164,555.00)
			AJE - 15	(208,392.00)	
00-2001-00	Accounts Payable - Other	52,704.00			52,704.00
00-2130-00	Lease Payable #7	(18,790.00)			(18,790.00)
00-2205-00	Federal Income Tax	(6,571.00)			(6,571.00)
00-2210-00	State Income Tax	(9,600.00)			(9,600.00)
00-2245-00	401K Payroll Deduction	3,297.00			3,297.00
00-2250-00	Life Insurance Payroll Deduction	(16,110.00)			(16,110.00)
00-2305-00	Accrued Property Taxes	(479,646.00)			(479,646.00)
00-2310-00	Accrued Rent	(136,941.00)			(136,941.00)
00-2315-00	Accrued Sales Tax	(62.00)			(62.00)
00-2900-00	Shareholders Distributions	18,518.00			18,518.00
00-3000-00	Capital Stock Issued	(16,650.00)			(16,650.00)
00-3005-00	Accumulated Adjustments	(71,107.00)			(71,107.00)
00-3010-00	Stockholders Undistributed Income	(277,875.00)			(277,875.00)
00-3015-00	Other Adjustments	(32,765.00)			(32,765.00)
00-3020-00	Retained Earnings	(2,880,696.00)			(2,880,696.00)
01-4000-01	Room & Board - Private	(2,436,623.00)			(2,436,623.00)
01-4000-02	Room & Board - Medicare A	(1,877,585.00)			(1,877,585.00)
01-4000-03	Room & Board - Medicaid	(9,835,427.00)			(9,835,427.00)
01-4000-04	Room & Board - Hospice	(12,673.00)			(12,673.00)

Account	Description	UNADJ 9/30/2020	JE Ref #	AJE	FINAL 9/30/2020
01-4000-05	Room & Board - Managed Care	(1,441,638.00)			(1,441,638.00)
01-4000-07	Room & Board - VA	(1,248,102.00)			(1,248,102.00)
01-4010-01	Contractual Allowance - Private	(2,334.00)			(2,334.00)
01-4010-02	Contractual Allowance - Medicare A	(713,627.00)			(713,627.00)
01-4010-03	Contractual Allowance - Medicaid	3,625,744.00			3,625,744.00
01-4010-04	Contractual Allowance - Hospice	(671.00)			(671.00)
01-4010-05	Contractual Allowance - Managed Care	(142,456.00)			(142,456.00)
01-4010-07	Contractual Allowance - VA	175,598.00			175,598.00
01-4020-02	Medical Supplies - Medicare A	1,306.00			1,306.00
01-4030-01	PT - Private	7,526.00			7,526.00
01-4030-02	PT - Medicare A	(246,476.00)			(246,476.00)
01-4030-05	PT - Managed Care	(207,030.00)			(207,030.00)
01-4030-06	PT - Medicare B	(604,258.00)			(604,258.00)
01-4030-07	PT - VA	(81,853.00)			(81,853.00)
01-4040-02	ST - Medicare A	(88,469.00)			(88,469.00)
01-4040-05	ST - Managed Care	(71,813.00)			(71,813.00)
01-4040-06	ST - Medicare B	(147,156.00)			(147,156.00)
01-4040-07	ST - VA	(58,750.00)			(58,750.00)
01-4050-01	OT - Private	100.00			100.00
01-4050-02	OT - Medicare A	(260,887.00)			(260,887.00)
01-4050-05	OT - Managed Care	(222,745.00)			(222,745.00)
01-4050-06	OT - Medicare B	(400,306.00)			(400,306.00)
01-4050-07	OT - VA	(61,139.00)			(61,139.00)
01-4060-02	Pharmacy - Medicare A	(109,868.00)			(109,868.00)
01-4060-05	Pharmacy - Managed Care	(68,301.00)			(68,301.00)
01-4060-07	Pharmacy - VA	(34,965.00)			(34,965.00)
01-4070-02	Lab - Medicare A	(16,732.00)			(16,732.00)
01-4070-05	Lab - Managed Care	(6,488.00)			(6,488.00)
01-4070-07	Lab - VA	711.00			711.00
01-4080-02	Radiology - Medicare A	(4,197.00)			(4,197.00)
01-4080-05	Radiology - Managed Care	(1,339.00)			(1,339.00)
01-4080-07	Radiology - VA	(210.00)			(210.00)
01-4090-02	Oxygen - Medicare A	1,001.00			1,001.00
01-4090-05	Oxygen - Managed Care	(908.00)			(908.00)
01-4100-02	IV - Medicare A	(11,448.00)			(11,448.00)
01-4100-05	IV - Managed Care	(13,118.00)			(13,118.00)
01-4260-07	Miscellaneous Income	(2,877,354.00)			(247,808.00)
			AJE - 11	2,629,546.00	
				2,629,546.00	
01-4270-07	Telephone - Revenue	134.00			134.00
01-4280-07	Interest Income - Taxable	(53.00)			(53.00)
01-4290-07	Interest Income - Non-Taxable	(112.00)			(112.00)
01-4300-02	Contractual Allowance - Medicare A Therapies	615,119.00			615,119.00
01-4300-03	Contractual Allowance - Medicaid Therapies	25,339.00			25,339.00
01-4300-06	Contractual Allowance - Medicare B Therapies	8,338.00			8,338.00
01-4300-07	Contractual Allowance - VA Ancillaries	181,703.00			181,703.00
01-4305-06	Contractual Allowance - MPPR	131,153.00			131,153.00
01-4310-02	Contractual Allowance - Medicare A Ancillaries	143,190.00			143,190.00
01-4310-03	Contractual Allowance - Medicaid Ancillaries	14,741.00			14,741.00
01-4310-05	Contractual Allowance - Managed Care Ancillaries	665,082.00			665,082.00
01-4400-03	Therapies - Medicaid	(23,063.00)			(23,063.00)
01-4410-03	Ancillaries - Medicaid	(13,849.00)			(13,849.00)
01-4500-02	Medicare Rate Adjustments	(3,139.00)			(3,139.00)
01-6020-01	Medical Supplies - Private	704.00			704.00
01-6030-01	PT - Private	210.00			210.00
01-6030-02	PT - Medicare A	192,882.00			192,882.00
01-6030-03	PT - Medicaid	13,847.00			13,847.00
01-6030-04	PT - Hospice	38.00			38.00
01-6030-05	PT - Managed Care	51,617.00			51,617.00

Account	Description	UNADJ 9/30/2020	JE Ref #	AJE	FINAL 9/30/2020
01-6030-06	PT - Medicare B	306,275.00			306,275.00
01-6030-07	PT - VA	25,268.00			25,268.00
01-6040-02	ST - Medicare A	54,691.00			54,691.00
01-6040-03	ST - Medicaid	1,938.00			1,938.00
01-6040-04	ST - Hospice	63.00			63.00
01-6040-05	ST - Managed Care	15,455.00			15,455.00
01-6040-06	ST - Medicare B	90,257.00			90,257.00
01-6040-07	ST - VA	11,610.00			11,610.00
01-6050-01	OT - Private	231.00			231.00
01-6050-02	OT - Medicare A	193,631.00			193,631.00
01-6050-03	OT - Medicaid	9,553.00			9,553.00
01-6050-04	OT - Hospice	50.00			50.00
01-6050-05	OT - Managed Care	52,937.00			52,937.00
01-6050-06	OT - Medicare B	192,528.00			192,528.00
01-6050-07	OT - VA	18,188.00			18,188.00
01-6060-01	Pharmacy - Private	31,719.00			31,719.00
01-6060-02	Pharmacy - Medicare A	91,494.00			91,494.00
01-6060-03	Pharmacy - Medicaid	19,117.00			19,117.00
01-6060-04	Pharmacy - Hospice	8.00			8.00
01-6060-05	Pharmacy - Managed Care	108,240.00			108,240.00
01-6060-07	Pharmacy - VA	59,221.00			59,221.00
01-6070-02	Lab - Medicare A	23,574.00			23,574.00
01-6070-03	Lab - Medicaid	3,271.00			3,271.00
01-6070-05	Lab - Managed Care	9,432.00			9,432.00
01-6070-06	Lab - Medicare B	605.00			605.00
01-6070-07	Lab - VA	3,617.00			3,617.00
01-6080-02	Radiology - Medicare A	7,105.00			7,105.00
01-6080-03	Radiology - Medicaid	74.00			74.00
01-6080-05	Radiology - Managed Care	3,171.00			3,171.00
01-6080-07	Radiology - VA	1,309.00			1,309.00
01-6090-01	Oxygen - Private	885.00			885.00
01-6090-02	Oxygen - Medicare A	2,743.00			2,743.00
01-6090-03	Oxygen - Medicaid	6,846.00			6,846.00
01-6090-04	Oxygen - Hospice	590.00			590.00
01-6090-05	Oxygen - Managed Care	2,259.00			2,259.00
01-6090-07	Oxygen - VA	482.00			482.00
01-6100-02	IV - Medicare A	14,056.00			14,056.00
01-6100-03	IV - Medicaid	4,296.00			4,296.00
01-6100-05	IV - Managed Care	13,520.00			13,520.00
01-6100-07	IV - VA	7,591.00			7,591.00
01-6130-02	Tube Feeding Supplies - Medicare A	293.00			293.00
01-6140-02	Other - Medicare A	666.00			666.00
01-6140-07	Other - VA	12,492.00			12,492.00
01-6210-07	Cable Television	53,779.00			53,779.00
40-5001-20	Salaries - Administrator	201,040.00			201,040.00
40-5002-20	Salaries - Controller	96,421.00			96,421.00
40-5003-20	Salaries - Other Administrative	623,820.00		(65,731.00)	558,089.00
			AJE - 1	(65,731.00)	
40-5100-00	Accounting Services	39,846.00			39,846.00
40-5105-00	Advertising - Help Wanted	4,319.00			4,319.00
40-5110-00	Advertising - Public Relations	18,945.00			18,945.00
40-5120-00	Education & Seminars	7,781.00		1,152.00	8,933.00
			AJE - 10	1,152.00	
40-5125-00	Employee Gifts & Parties	18,713.00			18,713.00
40-5130-00	Insurance - Business	281,307.00			281,307.00
40-5135-00	Insurance - Medical & Dental	929,732.00		(46,952.00)	882,780.00
			AJE - 6	(46,952.00)	
40-5140-00	Leased Equipment	10,274.00			10,274.00

Account	Description	UNADJ 9/30/2020	JE Ref #	AJE	FINAL 9/30/2020
40-5145-00	Legal Services	14,399.00		191,032.00	205,431.00
			AJE - 14	191,032.00	
40-5150-00	Licenses	4,072.00		811.00	4,883.00
			AJE - 4	811.00	
40-5155-00	Membership Dues	14,250.00		(1,361.00)	12,889.00
			AJE - 4	(1,361.00)	
40-5160-00	Miscellaneous Expenses	7,426.00			7,426.00
40-5170-00	Office Supplies	27,240.00		(4,087.00)	23,153.00
			AJE - 9	(4,087.00)	
40-5175-00	Payroll Processing	28,991.00			28,991.00
40-5180-00	Payroll Taxes	617,968.00			617,968.00
40-5185-00	Postage	7,079.00			7,079.00
40-5190-00	Property Taxes - Personal	13,450.00			13,450.00
40-5195-00	Property Taxes - Real	218,440.00			218,440.00
40-5197-00	Provider Tax - State of Connecticut	519,362.00		208,392.00	727,754.00
			AJE - 15	208,392.00	
40-5200-00	Purchased Services	357,162.00		(191,032.00)	166,130.00
			AJE - 14	(191,032.00)	
40-5210-00	Telephone	53,448.00		(1,432.00)	52,016.00
			AJE - 2	(1,432.00)	
40-5215-00	Transportation	10,886.00			10,886.00
40-5220-00	Travel Expenses	1,288.00			1,288.00
45-5000-20	Salaries - Engineering	164,788.00			164,788.00
45-5001-20	Salaries - Engineering Supervisor	75,595.00			75,595.00
45-5220-00	Electricity	72,130.00			72,130.00
45-5225-00	Gas	29,934.00			29,934.00
45-5230-00	Heat	42,291.00			42,291.00
45-5235-00	Maintenance Supplies & Repairs	146,164.00			146,164.00
45-5240-00	Water	67,978.00			67,978.00
50-5245-00	Rent	136,941.00			136,941.00
50-5250-00	Depreciation - Building Improvements	58,576.00			58,576.00
50-5255-00	Depreciation - Moveable Equipment	24,631.00			24,631.00
50-5260-00	Depreciation - Non-Moveable Equipment	5,507.00			5,507.00
50-5270-00	Depreciation - Generator	10,895.00			10,895.00
55-5000-20	Salaries - Social Services	153,031.00			153,031.00
60-5000-20	Salaries - RN	1,701,033.00		(452,268.00)	1,248,765.00
			AJE - 1	(452,268.00)	
60-5001-20	Salaries - LPN	1,493,830.00			1,493,830.00
60-5002-20	Salaries - CNA	2,361,668.00			2,361,668.00
60-5003-20	Salaries - Orderlies	27,217.00			27,217.00
60-5004-20	Salaries - Director of Nurses	139,874.00			139,874.00
60-5290-00	Medical Records	98.00			98.00
60-5295-00	Nursing Station Supplies	600.00			600.00
60-5300-00	Purchased Services - Nursing	18,552.00		(1,152.00)	17,400.00
			AJE - 10	(1,152.00)	
60-5305-00	Rehabilitation Supplies	43.00			43.00
60-5310-00	Uniforms	11,906.00			11,906.00
60-5315-00	Medicine Cabinet Drugs	69,158.00			69,158.00
60-5320-00	Medical/Therapeutic Supplies	259,502.00			259,502.00
60-5330-00	IV - House	123.00			123.00
60-5340-00	Oxygen Supplies	13,212.00			13,212.00
65-5000-20	Salaries - Dietician	79,739.00			79,739.00
65-5340-00	Food Supplies	19,329.00			19,329.00
65-5345-00	Kitchen Supplies (Non Food)	12,579.00			12,579.00
65-5350-00	Purchased Services - Dietary	1,267,926.00			1,267,926.00
70-5000-20	Salaries - Laundry	67,040.00			67,040.00
70-5350-00	Laundry Supplies	4,934.00			4,934.00
70-5355-00	Linen & Bedding	1,466.00			1,466.00

Account	Description	UNADJ 9/30/2020	JE Ref #	AJE	FINAL 9/30/2020
70-5360-00	Purchased Services - Laundry	149,213.00			149,213.00
75-5000-20	Salaries - Housekeeping	383,667.00		(81,772.00)	301,895.00
			AJE - 13	(81,772.00)	
75-5365-00	Housekeeping Supplies	39,714.00			39,714.00
75-5370-00	Purchased Services - Housekeeping	39,858.00		43,496.00	83,354.00
			AJE - 8	(38,276.00)	
			AJE - 13	81,772.00	
80-5000-20	Salaries - Recreation	178,663.00			178,663.00
80-5375-00	Recreation Supplies	7,611.00			7,611.00
85-5380-00	Consultant - Dentist	7,656.00			7,656.00
85-5390-00	Consultant - Medical Director	30,200.00			30,200.00
85-5400-00	Consultant - Medical Staff	300.00			300.00
85-5405-00	Consultant - Pharmacist	10,428.00			10,428.00
85-5420-00	Recruiter Fees	20,400.00			20,400.00
90-8000-00	Bad Debts	1,354,684.00			1,354,684.00
90-8015-00	Income Tax - Connecticut	15,556.00			15,556.00
90-8017-00	Pass-Through Entity Tax	10,180.00			10,180.00
R0001	RN - Administrative	0.00		452,268.00	452,268.00
			AJE - 1	452,268.00	
R0002	Cell Phone	0.00		1,432.00	1,432.00
			AJE - 2	1,432.00	
R0005	Chamber Dues	0.00		325.00	325.00
			AJE - 4	325.00	
R0007	Life Insurance	0.00		46,952.00	46,952.00
			AJE - 6	46,952.00	
R0008	Property & Liability Insurance	0.00		81,001.00	81,001.00
			AJE - 7	81,001.00	
R0012	Fees	0.00		225.00	225.00
			AJE - 4	225.00	
R0013	garbage removal	0.00		38,276.00	38,276.00
			AJE - 8	38,276.00	
R0019	Admissions	0.00		65,731.00	65,731.00
			AJE - 1	65,731.00	
R0020	Bank Charges	0.00		4,087.00	4,087.00
			AJE - 9	4,087.00	
R0021	Workers Comp Insurance	0.00		158,390.00	158,390.00
			AJE - 7	158,390.00	
R0022	HHS Stimulus Payment / Medicaid Advances	0.00		(1,204,384.00)	(1,204,384.00)
			AJE - 11	(1,204,384.00)	
R0023	PPP Loan	0.00		(1,425,162.00)	(1,425,162.00)
			AJE - 11	(1,425,162.00)	
Total		0.00		0.00	0.00
	Net (Income) Loss	0.00		0.00	0.00

Client: **Hughes Health & Rehab**
 Engagement: **Medicaid - Hughes Health & Rehabilitation**
 Period Ending: **9/30/2020**
 Trial Balance: **A.01 - TB-CCNH**
 Workpaper: **A.03 - TB Combined Detail LS**

Account	Description	UNADJ 9/30/2020	JE Ref #	AJE	ADJ 9/30/2020
Group : [10-A]	Salaries and Wages				
Subgroup : [2]	Administrators				
40-5001-20	Salaries - Administrator	201,040.00		0.00	201,040.00
Subtotal [2] Administrators		201,040.00		0.00	201,040.00
Subgroup : [4]	Other Administrative Salaries				
40-5003-20	Salaries - Other Administrative	623,820.00	AJE - 1	(65,731.00)	558,089.00
				(65,731.00)	
Subtotal [4] Other Administrative Salaries		623,820.00		(65,731.00)	558,089.00
Subgroup : [5A]	Head Dietitian				
65-5000-20	Salaries - Dietician	79,739.00		0.00	79,739.00
Subtotal [5A] Head Dietitian		79,739.00		0.00	79,739.00
Subgroup : [6B]	Other Housekeeping Workers				
75-5000-20	Salaries - Housekeeping	383,667.00	AJE - 13	(81,772.00)	301,895.00
				(81,772.00)	
Subtotal [6B] Other Housekeeping Workers		383,667.00		(81,772.00)	301,895.00
Subgroup : [7A]	Engineer or Chief of Maintenance				
45-5001-20	Salaries - Engineering Supervisor	75,595.00		0.00	75,595.00
Subtotal [7A] Engineer or Chief of Maintenance		75,595.00		0.00	75,595.00
Subgroup : [7B]	Other Maintenance Workers				
45-5000-20	Salaries - Engineering	164,788.00		0.00	164,788.00
Subtotal [7B] Other Maintenance Workers		164,788.00		0.00	164,788.00
Subgroup : [8B]	Other Laundry Workers				
70-5000-20	Salaries - Laundry	67,040.00		0.00	67,040.00
Subtotal [8B] Other Laundry Workers		67,040.00		0.00	67,040.00
Subgroup : [11A]	Head Accountant				
40-5002-20	Salaries - Controller	96,421.00		0.00	96,421.00
Subtotal [11A] Head Accountant		96,421.00		0.00	96,421.00
Subgroup : [12A]	Director of Nurses/Assistant Director				
60-5004-20	Salaries - Director of Nurses	139,874.00		0.00	139,874.00
Subtotal [12A] Director of Nurses/Assistant Director		139,874.00		0.00	139,874.00
Subgroup : [12B1]	RNs - Direct Care				
60-5000-20	Salaries - RN	1,701,033.00	AJE - 1	(452,268.00)	1,248,765.00
				(452,268.00)	
Subtotal [12B1] RNs - Direct Care		1,701,033.00		(452,268.00)	1,248,765.00
Subgroup : [12B2]	RNs - Administrative				
R0001	RN - Administrative	0.00	AJE - 1	452,268.00	452,268.00
				452,268.00	
Subtotal [12B2] RNs - Administrative		0.00		452,268.00	452,268.00
Subgroup : [12C1]	LPNs - Direct Care				
60-5001-20	Salaries - LPN	1,493,830.00		0.00	1,493,830.00
Subtotal [12C1] LPNs - Direct Care		1,493,830.00		0.00	1,493,830.00
Subgroup : [12D]	Aides and Attendants				
60-5002-20	Salaries - CNA	2,361,668.00		0.00	2,361,668.00
60-5003-20	Salaries - Orderlies	27,217.00		0.00	27,217.00
Subtotal [12D] Aides and Attendants		2,388,885.00		0.00	2,388,885.00
Subgroup : [12H]	Recreation Workers				
80-5000-20	Salaries - Recreation	178,663.00		0.00	178,663.00
Subtotal [12H] Recreation Workers		178,663.00		0.00	178,663.00
Subgroup : [12M]	Social Workers/Case Management				
55-5000-20	Salaries - Social Services	153,031.00		0.00	153,031.00
Subtotal [12M] Social Workers/Case Management		153,031.00		0.00	153,031.00
Subgroup : [12O]	Other				
R0019	Admissions	0.00	AJE - 1	65,731.00	65,731.00
				65,731.00	
Subtotal [12O] Other		0.00		65,731.00	65,731.00
Total [10-A] Salaries and Wages		7,747,426.00		(81,772.00)	7,665,654.00
Group : [13-B]	Professional Fees				
Subgroup : [2]	Dentist				
85-5380-00	Consultant - Dentist	7,656.00		0.00	7,656.00
Subtotal [2] Dentist		7,656.00		0.00	7,656.00
Subgroup : [3]	Pharmacist				
85-5405-00	Consultant - Pharmacist	10,428.00		0.00	10,428.00
Subtotal [3] Pharmacist		10,428.00		0.00	10,428.00

Client: **Hughes Health & Rehab**
 Engagement: **Medicaid - Hughes Health & Rehabilitation**
 Period Ending: **9/30/2020**
 Trial Balance: **A.01 - TB-CCNH**
 Workpaper: **A.03 - TB Combined Detail LS**

Account	Description	UNADJ	JE Ref #	AJE	ADJ
		9/30/2020			9/30/2020
Subgroup : [5A]	PT - Resident Care				
01-6030-01	PT - Private	210.00		0.00	210.00
01-6030-02	PT - Medicare A	192,882.00		0.00	192,882.00
01-6030-03	PT - Medicaid	13,847.00		0.00	13,847.00
01-6030-04	PT - Hospice	38.00		0.00	38.00
01-6030-05	PT - Managed Care	51,617.00		0.00	51,617.00
01-6030-06	PT - Medicare B	306,275.00		0.00	306,275.00
01-6030-07	PT - VA	25,268.00		0.00	25,268.00
Subtotal [5A] PT - Resident Care		690,137.00		0.00	690,137.00
Subgroup : [8A]	Medical Director				
85-5390-00	Consultant - Medical Director	30,200.00		0.00	30,200.00
Subtotal [8A] Medical Director		30,200.00		0.00	30,200.00
Subgroup : [8B]	Utilization Review				
85-5400-00	Consultant - Medical Staff	300.00		0.00	300.00
Subtotal [8B] Utilization Review		300.00		0.00	300.00
Subgroup : [9A]	ST - Resident Care				
01-6040-02	ST - Medicare A	54,691.00		0.00	54,691.00
01-6040-03	ST - Medicaid	1,938.00		0.00	1,938.00
01-6040-04	ST - Hospice	63.00		0.00	63.00
01-6040-05	ST - Managed Care	15,455.00		0.00	15,455.00
01-6040-06	ST - Medicare B	90,257.00		0.00	90,257.00
01-6040-07	ST - VA	11,610.00		0.00	11,610.00
Subtotal [9A] ST - Resident Care		174,014.00		0.00	174,014.00
Subgroup : [10A]	OT - Resident Care				
01-6050-01	OT - Private	231.00		0.00	231.00
01-6050-02	OT - Medicare A	193,631.00		0.00	193,631.00
01-6050-03	OT - Medicaid	9,553.00		0.00	9,553.00
01-6050-04	OT - Hospice	50.00		0.00	50.00
01-6050-05	OT - Managed Care	52,937.00		0.00	52,937.00
01-6050-06	OT - Medicare B	192,528.00		0.00	192,528.00
01-6050-07	OT - VA	18,188.00		0.00	18,188.00
Subtotal [10A] OT - Resident Care		467,118.00		0.00	467,118.00
Subgroup : [12]	Other				
60-5300-00	Purchased Services - Nursing	18,552.00		(1,152.00)	17,400.00
Subtotal [12] Other		18,552.00	AJE - 10	(1,152.00)	17,400.00
Total [13-B] Professional Fees		1,298,405.00		(1,152.00)	1,297,253.00
Group : [15]	Expenditures Other than Salaries				
Subgroup : [1A1]	Workmen's Compensation				
R0021	Workers Comp Insurance	0.00		158,390.00	158,390.00
Subtotal [1A1] Workmen's Compensation		0.00	AJE - 7	158,390.00	158,390.00
Subgroup : [1A4]	Social Security (FICA)				
40-5180-00	Payroll Taxes	617,968.00		0.00	617,968.00
Subtotal [1A4] Social Security (FICA)		617,968.00		0.00	617,968.00
Subgroup : [1A5]	Health Insurance				
40-5135-00	Insurance - Medical & Dental	929,732.00		(46,952.00)	882,780.00
Subtotal [1A5] Health Insurance		929,732.00	AJE - 6	(46,952.00)	882,780.00
Subgroup : [1A6]	Life Insurance				
R0007	Life Insurance	0.00		46,952.00	46,952.00
Subtotal [1A6] Life Insurance		0.00	AJE - 6	46,952.00	46,952.00
Subgroup : [1A8]	Uniform Allowance				
60-5310-00	Uniforms	11,906.00		0.00	11,906.00
Subtotal [1A8] Uniform Allowance		11,906.00		0.00	11,906.00
Subgroup : [1C]	Bad Debts				
90-8000-00	Bad Debts	1,354,684.00		0.00	1,354,684.00
Subtotal [1C] Bad Debts		1,354,684.00		0.00	1,354,684.00
Subgroup : [1D]	Accounting and Auditing				
40-5100-00	Accounting Services	39,846.00		0.00	39,846.00
Subtotal [1D] Accounting and Auditing		39,846.00		0.00	39,846.00
Subgroup : [1E]	Legal				
40-5145-00	Legal Services	14,399.00		191,032.00	205,431.00
Subtotal [1E] Legal		14,399.00	AJE - 14	191,032.00	205,431.00
Subgroup : [1G]	Office Supplies				
40-5170-00	Office Supplies	27,240.00		(4,087.00)	23,153.00

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Subtotal [1G] Office Supplies		<u>27,240.00</u>	AJE - 9	<u>(4,087.00)</u>	<u>23,153.00</u>
Subgroup : [1H1] Telephone and Telegraph					
40-5210-00 Telephone		53,448.00	AJE - 2	(1,432.00)	52,016.00
Subtotal [1H1] Telephone and Telegraph		<u>53,448.00</u>		<u>(1,432.00)</u>	<u>52,016.00</u>
Subgroup : [1H2] Cellular Phones and Beepers					
R0002 Cell Phone		0.00	AJE - 2	1,432.00	1,432.00
Subtotal [1H2] Cellular Phones and Beepers		<u>0.00</u>		<u>1,432.00</u>	<u>1,432.00</u>
Subgroup : [1J] Corporation Business Taxes					
90-8015-00 Income Tax - Connecticut		15,556.00		0.00	15,556.00
Subtotal [1J] Corporation Business Taxes		<u>15,556.00</u>		<u>0.00</u>	<u>15,556.00</u>
Subgroup : [1K2] Other					
90-8017-00 Pass-Through Entity Tax		10,180.00		0.00	10,180.00
Subtotal [1K2] Other		<u>10,180.00</u>		<u>0.00</u>	<u>10,180.00</u>
Subgroup : [1K3] Resident Day User Fee					
40-5197-00 Provider Tax - State of Connecticut		519,362.00	AJE - 15	208,392.00	727,754.00
Subtotal [1K3] Resident Day User Fee		<u>519,362.00</u>		<u>208,392.00</u>	<u>727,754.00</u>
Total [15] Expenditures Other than Salaries		<u>3,594,321.00</u>		<u>553,727.00</u>	<u>4,148,048.00</u>
Group : [16] Expenditures Other than Salaries (cont'd) - Admin. and General					
Subgroup : [3] Gifts to Staff and Residents					
40-5125-00 Employee Gifts & Parties		18,713.00		0.00	18,713.00
Subtotal [3] Gifts to Staff and Residents		<u>18,713.00</u>		<u>0.00</u>	<u>18,713.00</u>
Subgroup : [4] Employee Travel					
40-5220-00 Travel Expenses		1,288.00		0.00	1,288.00
Subtotal [4] Employee Travel		<u>1,288.00</u>		<u>0.00</u>	<u>1,288.00</u>
Subgroup : [5] Education Expense					
40-5120-00 Education & Seminars		7,781.00	AJE - 10	1,152.00	8,933.00
Subtotal [5] Education Expense		<u>7,781.00</u>		<u>1,152.00</u>	<u>8,933.00</u>
Subgroup : [M1] Advertising Help Wanted					
40-5105-00 Advertising - Help Wanted		4,319.00		0.00	4,319.00
Subtotal [M1] Advertising Help Wanted		<u>4,319.00</u>		<u>0.00</u>	<u>4,319.00</u>
Subgroup : [M3] Advertising Other					
40-5110-00 Advertising - Public Relations		18,945.00		0.00	18,945.00
Subtotal [M3] Advertising Other		<u>18,945.00</u>		<u>0.00</u>	<u>18,945.00</u>
Subgroup : [M5] Medical Records					
60-5290-00 Medical Records		98.00		0.00	98.00
Subtotal [M5] Medical Records		<u>98.00</u>		<u>0.00</u>	<u>98.00</u>
Subgroup : [M7] Postage					
40-5185-00 Postage		7,079.00		0.00	7,079.00
Subtotal [M7] Postage		<u>7,079.00</u>		<u>0.00</u>	<u>7,079.00</u>
Subgroup : [M8] Dues and Membership Fees to Professional Associations					
40-5155-00 Membership Dues		14,250.00	AJE - 4	(1,361.00)	12,889.00
Subtotal [M8] Dues and Membership Fees to Professional Associations		<u>14,250.00</u>		<u>(1,361.00)</u>	<u>12,889.00</u>
Subgroup : [M8A] Dues to Chamber of Commerce					
R0005 Chamber Dues		0.00	AJE - 4	325.00	325.00
Subtotal [M8A] Dues to Chamber of Commerce		<u>0.00</u>		<u>325.00</u>	<u>325.00</u>
Subgroup : [M11] Services Provided by Contract					
40-5175-00 Payroll Processing		28,991.00		0.00	28,991.00
40-5200-00 Purchased Services		357,162.00	AJE - 14	(191,032.00)	166,130.00
85-5420-00 Recruiter Fees		20,400.00		0.00	20,400.00
Subtotal [M11] Services Provided by Contract		<u>406,553.00</u>		<u>(191,032.00)</u>	<u>215,521.00</u>
Subgroup : [M13] Other					
40-5150-00 Licenses		4,072.00	AJE - 4	811.00	4,883.00
40-5160-00 Miscellaneous Expenses		7,426.00		0.00	7,426.00
R0012 Fees		0.00	AJE - 4	225.00	225.00
R0020 Bank Charges		0.00	AJE - 9	4,087.00	4,087.00

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		9/30/2020			9/30/2020
Subtotal [M13] Other		11,498.00		5,123.00	16,621.00
Total [16] Expenditures Other than Salaries (cont'd) - Admin. and General		490,524.00		(185,793.00)	304,731.00
Group : [18]	Dietary Basis for Allocation of Costs				
Subgroup : [2A1]	Raw Food				
65-5340-00	Food Supplies	19,329.00		0.00	19,329.00
Subtotal [2A1] Raw Food		19,329.00		0.00	19,329.00
Subgroup : [2A2]	Non-Food Supplies				
65-5345-00	Kitchen Supplies (Non Food)	12,579.00		0.00	12,579.00
Subtotal [2A2] Non-Food Supplies		12,579.00		0.00	12,579.00
Subgroup : [2B]	Purchased Services				
65-5350-00	Purchased Services - Dietary	1,267,926.00		0.00	1,267,926.00
Subtotal [2B] Purchased Services		1,267,926.00		0.00	1,267,926.00
Total [18] Dietary Basis for Allocation of Costs		1,299,834.00		0.00	1,299,834.00
Group : [19]	Laundry-Basis for Allocation of Costs				
Subgroup : [3A4]	Repair and/or purchased linens				
70-5355-00	Linen & Bedding	1,466.00		0.00	1,466.00
Subtotal [3A4] Repair and/or purchased linens		1,466.00		0.00	1,466.00
Subgroup : [3B]	Purchased Services				
70-5360-00	Purchased Services - Laundry	149,213.00		0.00	149,213.00
Subtotal [3B] Purchased Services		149,213.00		0.00	149,213.00
Subgroup : [3C]	Other				
70-5350-00	Laundry Supplies	4,934.00		0.00	4,934.00
Subtotal [3C] Other		4,934.00		0.00	4,934.00
Total [19] Laundry-Basis for Allocation of Costs		155,613.00		0.00	155,613.00
Group : [20]	Housekeeping and Resident Care Basis for Allocation of Costs				
Subgroup : [4A1]	In-House Care Supplies				
75-5365-00	Housekeeping Supplies	39,714.00		0.00	39,714.00
Subtotal [4A1] In-House Care Supplies		39,714.00		0.00	39,714.00
Subgroup : [4B]	Purchased Services				
75-5370-00	Purchased Services - Housekeeping	39,858.00		43,496.00	83,354.00
			AJE - 8	(38,276.00)	
			AJE - 13	81,772.00	
Subtotal [4B] Purchased Services		39,858.00		43,496.00	83,354.00
Subgroup : [5A2]	Purchased from				
01-6060-01	Pharmacy - Private	31,719.00		0.00	31,719.00
01-6060-02	Pharmacy - Medicare A	91,494.00		0.00	91,494.00
01-6060-03	Pharmacy - Medicaid	19,117.00		0.00	19,117.00
01-6060-04	Pharmacy - Hospice	8.00		0.00	8.00
01-6060-05	Pharmacy - Managed Care	108,240.00		0.00	108,240.00
01-6060-07	Pharmacy - VA	59,221.00		0.00	59,221.00
Subtotal [5A2] Purchased from		309,799.00		0.00	309,799.00
Subgroup : [5B]	Medicine Cabinet Drugs				
60-5315-00	Medicine Cabinet Drugs	69,158.00		0.00	69,158.00
Subtotal [5B] Medicine Cabinet Drugs		69,158.00		0.00	69,158.00
Subgroup : [5C]	Medical and Therapeutic Supplies				
60-5320-00	Medical/Therapeutic Supplies	259,502.00		0.00	259,502.00
Subtotal [5C] Medical and Therapeutic Supplies		259,502.00		0.00	259,502.00
Subgroup : [5D]	Ambulance/Limousine				
40-5215-00	Transportation	10,886.00		0.00	10,886.00
Subtotal [5D] Ambulance/Limousine		10,886.00		0.00	10,886.00
Subgroup : [5E2]	Oxygen - Other				
01-6090-01	Oxygen - Private	885.00		0.00	885.00
01-6090-02	Oxygen - Medicare A	2,743.00		0.00	2,743.00
01-6090-03	Oxygen - Medicaid	6,846.00		0.00	6,846.00
01-6090-04	Oxygen - Hospice	590.00		0.00	590.00
01-6090-05	Oxygen - Managed Care	2,259.00		0.00	2,259.00
01-6090-07	Oxygen - VA	482.00		0.00	482.00
60-5340-00	Oxygen Supplies	13,212.00		0.00	13,212.00
Subtotal [5E2] Oxygen - Other		27,017.00		0.00	27,017.00
Subgroup : [5F]	X-Rays and related radiological				
01-6080-02	Radiology - Medicare A	7,105.00		0.00	7,105.00
01-6080-03	Radiology - Medicaid	74.00		0.00	74.00
01-6080-05	Radiology - Managed Care	3,171.00		0.00	3,171.00
01-6080-07	Radiology - VA	1,309.00		0.00	1,309.00
Subtotal [5F] X-Rays and related radiological		11,659.00		0.00	11,659.00
Subgroup : [5H]	Laboratory				
01-6070-02	Lab - Medicare A	23,574.00		0.00	23,574.00

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		<u>9/30/2020</u>			<u>9/30/2020</u>
01-6070-03	Lab - Medicaid	3,271.00		0.00	3,271.00
01-6070-05	Lab - Managed Care	9,432.00		0.00	9,432.00
01-6070-06	Lab - Medicare B	605.00		0.00	605.00
01-6070-07	Lab - VA	3,617.00		0.00	3,617.00
Subtotal [5H] Laboratory		40,499.00		0.00	40,499.00
Subgroup : [5I] Recreation					
01-6210-07	Cable Television	53,779.00		0.00	53,779.00
80-5375-00	Recreation Supplies	7,611.00		0.00	7,611.00
Subtotal [5I] Recreation		61,390.00		0.00	61,390.00
Subgroup : [5L] Other					
01-6100-02	IV - Medicare A	14,056.00		0.00	14,056.00
01-6100-03	IV - Medicaid	4,296.00		0.00	4,296.00
01-6100-05	IV - Managed Care	13,520.00		0.00	13,520.00
01-6100-07	IV - VA	7,591.00		0.00	7,591.00
01-6130-02	Tube Feeding Supplies - Medicare A	293.00		0.00	293.00
01-6140-02	Other - Medicare A	666.00		0.00	666.00
01-6140-07	Other - VA	12,492.00		0.00	12,492.00
60-5295-00	Nursing Station Supplies	600.00		0.00	600.00
60-5305-00	Rehabilitation Supplies	43.00		0.00	43.00
60-5330-00	IV - House	123.00		0.00	123.00
Subtotal [5L] Other		53,680.00		0.00	53,680.00
Total [20] Housekeeping and Resident Care Basis for Allocation of Costs		923,162.00		43,496.00	966,658.00
Group : [22] Maintenance and Property					
Subgroup : [6A] Repairs and Maintenance					
45-5235-00	Maintenance Supplies & Repairs	146,164.00		0.00	146,164.00
Subtotal [6A] Repairs and Maintenance		146,164.00		0.00	146,164.00
Subgroup : [6B] Heat					
45-5230-00	Heat	42,291.00		0.00	42,291.00
Subtotal [6B] Heat		42,291.00		0.00	42,291.00
Subgroup : [6C] Light & Power					
45-5220-00	Electricity	72,130.00		0.00	72,130.00
Subtotal [6C] Light & Power		72,130.00		0.00	72,130.00
Subgroup : [6D] Water					
45-5240-00	Water	67,978.00		0.00	67,978.00
Subtotal [6D] Water		67,978.00		0.00	67,978.00
Subgroup : [6E] Equipment Lease					
40-5140-00	Leased Equipment	10,274.00		0.00	10,274.00
Subtotal [6E] Equipment Lease		10,274.00		0.00	10,274.00
Subgroup : [6F] Other					
45-5225-00	Gas	29,934.00		0.00	29,934.00
R0013	garbage removal	0.00		38,276.00	38,276.00
Subtotal [6F] Other		29,934.00	AJE - 8	38,276.00	68,210.00
Subgroup : [7B] Building & Building Improvements					
50-5250-00	Depreciation - Building Improvements	58,576.00		0.00	58,576.00
Subtotal [7B] Building & Building Improvements		58,576.00		0.00	58,576.00
Subgroup : [7C] Non-movable Equipment					
50-5260-00	Depreciation - Non-Moveable Equipment	5,507.00		0.00	5,507.00
50-5270-00	Depreciation - Generator	10,895.00		0.00	10,895.00
Subtotal [7C] Non-movable Equipment		16,402.00		0.00	16,402.00
Subgroup : [7D] Movable Equipment					
50-5255-00	Depreciation - Moveable Equipment	24,631.00		0.00	24,631.00
Subtotal [7D] Movable Equipment		24,631.00		0.00	24,631.00
Subgroup : [9] Rental Payments					
50-5245-00	Rent	136,941.00		0.00	136,941.00
Subtotal [9] Rental Payments		136,941.00		0.00	136,941.00
Subgroup : [10A] Real estate taxes paid by owner					
40-5195-00	Property Taxes - Real	218,440.00		0.00	218,440.00
Subtotal [10A] Real estate taxes paid by owner		218,440.00		0.00	218,440.00
Subgroup : [10C] Personal property taxes					
40-5190-00	Property Taxes - Personal	13,450.00		0.00	13,450.00
Subtotal [10C] Personal property taxes		13,450.00		0.00	13,450.00
Total [22] Maintenance and Property		837,211.00		38,276.00	875,487.00
Group : [27] Interest and Insurance					
Subgroup : [14A] Insurance on Property					
R0008	Property & Liability Insurance	0.00		81,001.00	81,001.00
			AJE - 7	81,001.00	

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Subtotal [14A] Insurance on Property		0.00		81,001.00	81,001.00
Subgroup : [14C3] Other					
40-5130-00	Insurance - Business	281,307.00		0.00	281,307.00
Subtotal [14C3] Other		281,307.00		0.00	281,307.00
Total [27] Interest and Insurance		281,307.00		81,001.00	362,308.00
Group : [30] Statement of Revenue					
Subgroup : [1A] Medicaid Residents (CT only)					
01-4000-03	Room & Board - Medicaid	(9,835,427.00)		0.00	(9,835,427.00)
Subtotal [1A] Medicaid Residents (CT only)		(9,835,427.00)		0.00	(9,835,427.00)
Subgroup : [1B] Medicaid room and board contractual allowance					
01-4010-03	Contractual Allowance - Medicaid	3,625,744.00		0.00	3,625,744.00
Subtotal [1B] Medicaid room and board contractual allowance		3,625,744.00		0.00	3,625,744.00
Subgroup : [3A] Medicare Residents (All Inclusive)					
01-4000-02	Room & Board - Medicare A	(1,877,585.00)		0.00	(1,877,585.00)
Subtotal [3A] Medicare Residents (All Inclusive)		(1,877,585.00)		0.00	(1,877,585.00)
Subgroup : [3B] Medicare room and board contractual allowance					
01-4010-02	Contractual Allowance - Medicare A	(713,627.00)		0.00	(713,627.00)
Subtotal [3B] Medicare room and board contractual allowance		(713,627.00)		0.00	(713,627.00)
Subgroup : [4A] Private-pay residents and other					
01-4000-01	Room & Board - Private	(2,436,623.00)		0.00	(2,436,623.00)
01-4000-04	Room & Board - Hospice	(12,673.00)		0.00	(12,673.00)
01-4000-05	Room & Board - Managed Care	(1,441,638.00)		0.00	(1,441,638.00)
01-4000-07	Room & Board - VA	(1,248,102.00)		0.00	(1,248,102.00)
01-4280-07	Interest Income - Taxable	(53.00)		0.00	(53.00)
Subtotal [4A] Private-pay residents and other		(5,139,089.00)		0.00	(5,139,089.00)
Subgroup : [4B] Private-pay room and board contractual allowance					
01-4010-01	Contractual Allowance - Private	(2,334.00)		0.00	(2,334.00)
01-4010-04	Contractual Allowance - Hospice	(671.00)		0.00	(671.00)
01-4010-05	Contractual Allowance - Managed Care	(142,456.00)		0.00	(142,456.00)
01-4010-07	Contractual Allowance - VA	175,598.00		0.00	175,598.00
Subtotal [4B] Private-pay room and board contractual allowance		30,137.00		0.00	30,137.00
Subgroup : [5A] Prescription Drugs - Medicare					
01-4060-02	Pharmacy - Medicare A	(109,868.00)		0.00	(109,868.00)
Subtotal [5A] Prescription Drugs - Medicare		(109,868.00)		0.00	(109,868.00)
Subgroup : [5C] Prescription Drugs - Non-medicare					
01-4060-05	Pharmacy - Managed Care	(68,301.00)		0.00	(68,301.00)
01-4060-07	Pharmacy - VA	(34,965.00)		0.00	(34,965.00)
Subtotal [5C] Prescription Drugs - Non-medicare		(103,266.00)		0.00	(103,266.00)
Subgroup : [6A] Medical Supplies - Medicare					
01-4020-02	Medical Supplies - Medicare A	1,306.00		0.00	1,306.00
Subtotal [6A] Medical Supplies - Medicare		1,306.00		0.00	1,306.00
Subgroup : [6C] Medical Supplies - Non-medicare					
01-6020-01	Medical Supplies - Private	704.00		0.00	704.00
Subtotal [6C] Medical Supplies - Non-medicare		704.00		0.00	704.00
Subgroup : [7A] Physical Therapy - Medicare					
01-4030-02	PT - Medicare A	(246,476.00)		0.00	(246,476.00)
01-4030-06	PT - Medicare B	(604,258.00)		0.00	(604,258.00)
Subtotal [7A] Physical Therapy - Medicare		(850,734.00)		0.00	(850,734.00)
Subgroup : [7C] Physical Therapy - Non-medicare					
01-4030-01	PT - Private	7,526.00		0.00	7,526.00
01-4030-05	PT - Managed Care	(207,030.00)		0.00	(207,030.00)
01-4030-07	PT - VA	(81,853.00)		0.00	(81,853.00)
Subtotal [7C] Physical Therapy - Non-medicare		(281,357.00)		0.00	(281,357.00)
Subgroup : [8A] Speech Therapy - Medicare					
01-4040-02	ST - Medicare A	(88,469.00)		0.00	(88,469.00)
01-4040-06	ST - Medicare B	(147,156.00)		0.00	(147,156.00)
Subtotal [8A] Speech Therapy - Medicare		(235,625.00)		0.00	(235,625.00)
Subgroup : [8C] Speech Therapy - Non-medicare					
01-4040-05	ST - Managed Care	(71,813.00)		0.00	(71,813.00)
01-4040-07	ST - VA	(58,750.00)		0.00	(58,750.00)
Subtotal [8C] Speech Therapy - Non-medicare		(130,563.00)		0.00	(130,563.00)
Subgroup : [9A] Occupational Therapy - Medicare					
01-4050-02	OT - Medicare A	(260,887.00)		0.00	(260,887.00)
01-4050-06	OT - Medicare B	(400,306.00)		0.00	(400,306.00)
Subtotal [9A] Occupational Therapy - Medicare		(661,193.00)		0.00	(661,193.00)

Client: **Hughes Health & Rehab**
 Engagement: **Medicaid - Hughes Health & Rehabilitation**
 Period Ending: **9/30/2020**
 Trial Balance: **A.01 - TB-CCNH**
 Workpaper: **A.03 - TB Combined Detail LS**

Account	Description	UNADJ 9/30/2020	JE Ref #	AJE	ADJ 9/30/2020
Subgroup : [9C]	Occupational Therapy - Non-medicare				
01-4050-01	OT - Private	100.00		0.00	100.00
01-4050-05	OT - Managed Care	(222,745.00)		0.00	(222,745.00)
01-4050-07	OT - VA	(61,139.00)		0.00	(61,139.00)
Subtotal [9C] Occupational Therapy - Non-medicare		(283,784.00)		0.00	(283,784.00)
Subgroup : [10A]	Other - Medicare				
01-4070-02	Lab - Medicare A	(16,732.00)		0.00	(16,732.00)
01-4080-02	Radiology - Medicare A	(4,197.00)		0.00	(4,197.00)
01-4090-02	Oxygen - Medicare A	1,001.00		0.00	1,001.00
01-4100-02	IV - Medicare A	(11,448.00)		0.00	(11,448.00)
01-4300-02	Contractual Allowance - Medicare A Therapies	615,119.00		0.00	615,119.00
01-4300-06	Contractual Allowance - Medicare B Therapies	8,338.00		0.00	8,338.00
01-4305-06	Contractual Allowance - MPPR	131,153.00		0.00	131,153.00
01-4310-02	Contractual Allowance - Medicare A Ancillaries	143,190.00		0.00	143,190.00
Subtotal [10A] Other - Medicare		866,424.00		0.00	866,424.00
Subgroup : [10B]	Other - Non-medicare				
01-4070-05	Lab - Managed Care	(6,488.00)		0.00	(6,488.00)
01-4070-07	Lab - VA	711.00		0.00	711.00
01-4080-05	Radiology - Managed Care	(1,339.00)		0.00	(1,339.00)
01-4080-07	Radiology - VA	(210.00)		0.00	(210.00)
01-4090-05	Oxygen - Managed Care	(908.00)		0.00	(908.00)
01-4100-05	IV - Managed Care	(13,118.00)		0.00	(13,118.00)
01-4300-03	Contractual Allowance - Medicaid Therapies	25,339.00		0.00	25,339.00
01-4300-07	Contractual Allowance - VA Ancillaries	181,703.00		0.00	181,703.00
01-4310-03	Contractual Allowance - Medicaid Ancillaries	14,741.00		0.00	14,741.00
01-4310-05	Contractual Allowance - Managed Care Ancillaries	665,082.00		0.00	665,082.00
01-4400-03	Therapies - Medicaid	(23,063.00)		0.00	(23,063.00)
01-4410-03	Ancillaries - Medicaid	(13,849.00)		0.00	(13,849.00)
Subtotal [10B] Other - Non-medicare		828,601.00		0.00	828,601.00
Subgroup : [13]	Telephone and Telegraph				
01-4270-07	Telephone - Revenue	134.00		0.00	134.00
Subtotal [13] Telephone and Telegraph		134.00		0.00	134.00
Subgroup : [15]	Interest Income				
01-4290-07	Interest Income - Non-Taxable	(112.00)		0.00	(112.00)
Subtotal [15] Interest Income		(112.00)		0.00	(112.00)
Subgroup : [18]	Other Revenue				
00-2205-00	Federal Income Tax	(6,571.00)		0.00	(6,571.00)
01-4260-07	Miscellaneous Income	(2,877,354.00)		2,629,546.00	(247,808.00)
			AJE - 11	2,629,546.00	
01-4500-02	Medicare Rate Adjustments	(3,139.00)		0.00	(3,139.00)
Subtotal [18] Other Revenue		(2,887,064.00)		2,629,546.00	(257,518.00)
Total [30] Statement of Revenue		(17,756,244.00)		2,629,546.00	(15,126,698.00)
	Sum of Account Groups	0.00		0.00	0.00
	Net (Income) Loss	0.00		0.00	0.00

Client: **Hughes Health & Rehab**
 Engagement: **Medicaid - Hughes Health & Rehabilitation**
 Period Ending: **9/30/2020**
 Trial Balance: **A.01 - TB-CCNH**
 Workpaper: **A.04 - Balance Sheet**

Account	Description	ADJ	FINAL	1st PP-FINAL
		9/30/2020	9/30/2020	9/30/2019
Group : [31-32] Assets				
Subgroup : [A1] Cash				
00-1000-00	Cash - Bank of America	2,107,483.00	2,107,483.00	462,243.00
00-1001-00	Cash - American Express	41,896.00	41,896.00	0.00
00-1005-00	Petty Cash	500.00	500.00	500.00
Subtotal [A1] Cash		2,149,879.00	2,149,879.00	462,743.00
Subgroup : [A2] Resident Accounts Receivable				
00-1015-00	Resident Needs Account	(405,371.00)	(405,371.00)	120.00
00-1100-00	A/R Private	1,829,933.00	1,829,933.00	1,992,118.00
00-1105-00	A/R Private Coinsurance	244,531.00	244,531.00	223,588.00
00-1110-00	A/R Medicare Part A	213,500.00	213,500.00	265,246.00
00-1115-00	A/R Medicare Part B	393,030.00	393,030.00	271,393.00
00-1120-00	A/R Medicaid	295,813.00	295,813.00	1,008,218.00
00-1125-00	A/R Medicaid Coinsurance	40,430.00	40,430.00	78,355.00
00-1130-00	A/R Applied Income	418,467.00	418,467.00	145,365.00
00-1135-00	A/R Hospice	(9,875.00)	(9,875.00)	(4,000.00)
00-1150-00	Allowance For Doubtful Accounts	(100,000.00)	(100,000.00)	(100,000.00)
Subtotal [A2] Resident Accounts Receivable		2,920,458.00	2,920,458.00	3,880,403.00
Subgroup : [A4] Inventories				
00-1400-00	Inventory	6,378.00	6,378.00	6,378.00
Subtotal [A4] Inventories		6,378.00	6,378.00	6,378.00
Subgroup : [A5] Prepaid Expenses				
00-1500-00	Prepaid Insurance	(239,815.00)	(239,815.00)	28,500.00
Subtotal [A5] Prepaid Expenses		(239,815.00)	(239,815.00)	28,500.00
Subgroup : [A8] Other Current Assets				
00-1300-00	Deposits	110,314.00	110,314.00	0.00
00-1305-00	Deposits - IRS 7519	15,882.00	15,882.00	15,882.00
Subtotal [A8] Other Current Assets		126,196.00	126,196.00	15,882.00
Subgroup : [B4] Leasehold Improvements				
00-1600-00	Building Improvements	2,553,498.00	2,553,498.00	2,549,350.00
00-1605-00	Accum. Deprec. Building Improvements	(1,288,748.00)	(1,288,748.00)	(1,230,173.00)
Subtotal [B4] Leasehold Improvements		1,264,750.00	1,264,750.00	1,319,177.00
Subgroup : [B5] Non-Movable Equipment				
00-1620-00	Non-Moveable Equipment	686,338.00	686,338.00	655,643.00
00-1625-00	Accum. Deprec. Non-Moveable	(590,891.00)	(590,891.00)	(585,384.00)
00-1640-00	Generator	184,500.00	184,500.00	184,500.00
00-1645-00	Accum. Deprec. Generator	(102,791.00)	(102,791.00)	(91,896.00)
Subtotal [B5] Non-Movable Equipment		177,156.00	177,156.00	162,863.00
Subgroup : [B6] Movable Equipment				
00-1610-00	Moveable Equipment	862,585.00	862,585.00	845,022.00
00-1615-00	Accum. Deprec. Moveable	(837,369.00)	(837,369.00)	(812,738.00)
Subtotal [B6] Movable Equipment		25,216.00	25,216.00	32,284.00
Subgroup : [D7] Other Assets				
00-1650-00	Organization Expense	546.00	546.00	546.00
00-1660-00	Land Held For Sale	70,000.00	70,000.00	70,000.00
00-1665-00	Impairment Valuation Allowance	(41,500.00)	(41,500.00)	(41,500.00)
Subtotal [D7] Other Assets		29,046.00	29,046.00	29,046.00
Total [31-32] Assets		6,459,264.00	6,459,264.00	5,937,276.00
Group : [33-34] Liabilities				
Subgroup : [A1] Trade Accounts Payable				
00-2000-00	Accounts Payable	(1,164,555.00)	(1,164,555.00)	(1,442,429.00)
00-2001-00	Accounts Payable - Other	52,704.00	52,704.00	(227,373.00)
Subtotal [A1] Trade Accounts Payable		(1,111,851.00)	(1,111,851.00)	(1,669,802.00)
Subgroup : [A3] Loans Payable for Equipment				
00-2130-00	Lease Payable #7	(18,790.00)	(18,790.00)	(26,264.00)
Subtotal [A3] Loans Payable for Equipment		(18,790.00)	(18,790.00)	(26,264.00)
Subgroup : [A4] Accrued Payroll				
00-2200-00	Accrued Payroll	0.00	0.00	(131,109.00)
Subtotal [A4] Accrued Payroll		0.00	0.00	(131,109.00)
Subgroup : [A11] Accrued Income Taxes				
00-2210-00	State Income Tax	(9,600.00)	(9,600.00)	(9,600.00)
Subtotal [A11] Accrued Income Taxes		(9,600.00)	(9,600.00)	(9,600.00)
Subgroup : [A12] Other Current Liabilities				
00-1310-00	Exchange Account	2,463.00	2,463.00	440.00
00-2245-00	401K Payroll Deduction	3,297.00	3,297.00	(4,040.00)

Client: **Hughes Health & Rehab**
 Engagement: **Medicaid - Hughes Health & Rehabilitation**
 Period Ending: **9/30/2020**
 Trial Balance: **A.01 - TB-CCNH**
 Workpaper: **A.04 - Balance Sheet**

Account	Description	ADJ	FINAL	1st PP-FINAL
		9/30/2020	9/30/2020	9/30/2019
00-2250-00	Life Insurance Payroll Deduction	(16,110.00)	(16,110.00)	2,758.00
00-2305-00	Accrued Property Taxes	(479,646.00)	(479,646.00)	(63,233.00)
00-2310-00	Accrued Rent	(136,941.00)	(136,941.00)	0.00
00-2315-00	Accrued Sales Tax	(62.00)	(62.00)	(62.00)
Subtotal [A12] Other Current Liabilities		(626,999.00)	(626,999.00)	(64,137.00)
Subgroup : [B3] Loans from Owners or Related Parties				
00-1205-00	Loans Receivable	(750,791.00)	(750,791.00)	(775,791.00)
Subtotal [B3] Loans from Owners or Related Parties		(750,791.00)	(750,791.00)	(775,791.00)
Subgroup : [B4] Other Long-Term Liabilities				
R0022	HHS Stimulus Payment / Medicaid Advances	(1,204,384.00)	(1,204,384.00)	0.00
R0023	PPP Loan	(1,425,162.00)	(1,425,162.00)	0.00
Subtotal [B4] Other Long-Term Liabilities		(2,629,546.00)	(2,629,546.00)	0.00
Total [33-34] Liabilities		(5,147,577.00)	(5,147,577.00)	(2,676,703.00)
Group : [35] Equity				
Subgroup : [B2] Capital Stock				
00-3000-00	Capital Stock Issued	(16,650.00)	(16,650.00)	(16,650.00)
Subtotal [B2] Capital Stock		(16,650.00)	(16,650.00)	(16,650.00)
Subgroup : [B5] Cumulated Earnings				
00-2900-00	Shareholders Distributions	18,518.00	18,518.00	18,518.00
00-3005-00	Accumulated Adjustments	(71,107.00)	(71,107.00)	(18,964.00)
00-3010-00	Stockholders Undistributed Income	(277,875.00)	(277,875.00)	(277,875.00)
00-3015-00	Other Adjustments	(32,765.00)	(32,765.00)	(32,765.00)
00-3020-00	Retained Earnings	(2,880,696.00)	(2,880,696.00)	(2,880,696.00)
Subtotal [B5] Cumulated Earnings		(3,243,925.00)	(3,243,925.00)	(3,191,782.00)
Total [35] Equity		(3,260,575.00)	(3,260,575.00)	(3,208,432.00)
Sum of Account Groups		0.00	0.00	0.00

Client: **Hughes Health & Rehab**
 Engagement: **Medicaid - Hughes Health & Rehabilitation**
 Period Ending: **9/30/2020**
 Trial Balance: **A.01 - TB-CCNH**
 Workpaper: **H.01 - Adjusting Journal Entries Report**

Account	Description	W/P Ref	Debit	Credit
Adjusting Journal Entries JE # 1		D.01 - Tab H		
To Reclass RN Admin Salaries and Admissions Salaries to correct line of cost report				
R0001	RN - Administrative		452,268.00	
R0019	Admissions		65,731.00	
40-5003-20	Salaries - Other Administrative			65,731.00
60-5000-20	Salaries - RN			452,268.00
Total			517,999.00	517,999.00
Adjusting Journal Entries JE # 2		N.01b		
To Reclass Cell Phone Expense				
R0002	Cell Phone		1,432.00	
40-5210-00	Telephone			1,432.00
Total			1,432.00	1,432.00
Adjusting Journal Entries JE # 4		D.01 - Tab Q		
Reclass fees out of the dues account to the correct line on the cost report				
40-5150-00	Licenses		811.00	
R0005	Chamber Dues		325.00	
R0012	Fees		225.00	
40-5155-00	Membership Dues			1,361.00
Total			1,361.00	1,361.00
Adjusting Journal Entries JE # 6		N.01a		
Reclass life insurance expense to correct line of cost report				
R0007	Life Insurance		46,952.00	
40-5135-00	Insurance - Medical & Dental			46,952.00
Total			46,952.00	46,952.00
Adjusting Journal Entries JE # 7		N.01c		
Reclass Insurance Expenses				
R0008	Property & Liability Insurance		81,001.00	
R0021	Workers Comp Insurance		158,390.00	
00-1500-00	Prepaid Insurance			239,391.00
Total			239,391.00	239,391.00
Adjusting Journal Entries JE # 8		D.01 - Tab F		
To reclass All Waste to correct line on the cost report				
R0013	garbage removal		38,276.00	
75-5370-00	Purchased Services - Housekeeping			38,276.00
Total			38,276.00	38,276.00
Adjusting Journal Entries JE # 9		D.01 - Tab L		
To reclass bank charges into correct line of the cost report.				
R0020	Bank Charges		4,087.00	
40-5170-00	Office Supplies			4,087.00
Total			4,087.00	4,087.00
Adjusting Journal Entries JE # 10		N.01		

Client: **Hughes Health & Rehab**
 Engagement: **Medicaid - Hughes Health & Rehabilitation**
 Period Ending: **9/30/2020**
 Trial Balance: **A.01 - TB-CCNH**
 Workpaper: **H.01 - Adjusting Journal Entries Report**

Account	Description	W/P Ref	Debit	Credit
To reclass education expense into correct line of the cost report				
40-5120-00	Education & Seminars		1,152.00	
60-5300-00	Purchased Services - Nursing			1,152.00
Total			1,152.00	1,152.00
Adjusting Journal Entries JE # 11				
To reclass PPP Loan and HHS Stimulus Payment monies to the balance sheet from revenue				
01-4260-07	Miscellaneous Income	PDW Client	2,629,546.00	
R0022	HHS Stimulus Payment / Medicaid Advances			1,204,384.00
R0023	PPP Loan			1,425,162.00
Total			2,629,546.00	2,629,546.00
Adjusting Journal Entries JE # 12				
To reclass window blind additions into non moveable equipment				
00-1620-00	Non-Moveable Equipment	M.01	30,695.00	
00-1600-00	Building Improvements			30,695.00
Total			30,695.00	30,695.00
Adjusting Journal Entries JE # 13				
To reclass housekeeping purchased service expense out of salaries				
75-5370-00	Purchased Services - Housekeeping	N.01c	81,772.00	
75-5000-20	Salaries - Housekeeping			81,772.00
Total			81,772.00	81,772.00
Adjusting Journal Entries JE # 14				
To reclass legal fees to correct line of cost report				
40-5145-00	Legal Services	N.01c	191,032.00	
40-5200-00	Purchased Services			191,032.00
Total			191,032.00	191,032.00
Adjusting Journal Entries JE # 15				
To reclass User fee expense to correct line of the cost report				
40-5197-00	Provider Tax - State of Connecticut	N.01d	208,392.00	
00-2000-00	Accounts Payable			208,392.00
Total			208,392.00	208,392.00



Provider Name: Hughes Health & Rehabilitation
 Provider Number: 2089
 Period Ended: 9/30/20

Name of Workpaper: VHCL CKLST

VEHICLE COMPLIANCE CHECKLIST

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

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

Conclusion: