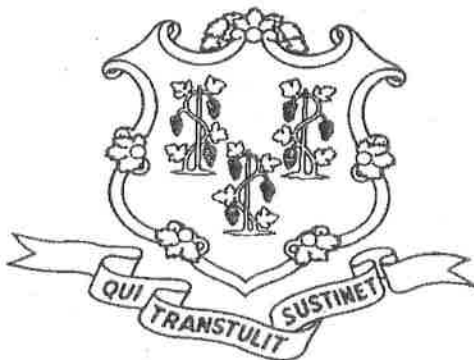


State of Connecticut



Annual Report of Long-Term Care Facility Cost Year 2021

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 10/1/2020	Report for Year Ending 9/30/2021

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

General Information

Name of Facility (as licensed) Hughes Health & Rehabilitation, Inc.	License No. 208-C	Report for Year Ended 9/30/2021	Page 1	of 37
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Administrator's/Owner's Certification

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

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

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

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

{a} Subject to Desk Audit Review

Signed (Administrator)		Date	Signed (Owner)		Date
Printed Name (Administrator) Lina Dureza			Printed Name (Owner) The Eugene R. Flaxman Revocable Trust Agreement Dated 2		
Subscribed and Sworn to before me:	State of	Date	Signed (Notary Public)	Comm. Expires / /	
Address of Notary Public					

(Notary Seal)

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

Data Required for Real Wage Adjustment			Page 1A	of 37
Name of Facility Hughes Health & Rehabilitation, Inc.	Period Covered:	From 10/1/2020	To 9/30/2021	
Address of Facility 29 Highland Street, West Hartford, CT 06119				
Report Prepared By Marcum LLP	Phone Number 203-781-9600	Date 2/7/2022		
Item	Total	CCNH	RHNS	(Specify)
1. Dietary wages paid \$				
2. Laundry wages paid \$				
3. Housekeeping wages paid \$				
4. Nursing wages paid \$				
5. All other wages paid \$				
6. Total Wages Paid \$				
7. Total salaries paid \$				
8. Total Wages and Salaries Paid (As per page 10 of Report) \$				

Wages - Compensation computed on an hourly wage rate.

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

DO NOT include Fringe Benefit Costs.

General Information and Questionnaire
Type of Facility - Organization Structure

Phone No. of Facility 860-236-5623		Report for Year Ended 9/30/2021	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 9/30/2021	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		
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 9/30/2021	Page 4	of 37
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Are any individuals receiving compensation from the facility related through marriage, ability to control, ownership, family or business association? Yes No If "Yes," provide the Name/Address and complete the information on Page 11 of the report.

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

Name of Related Individual or Company	Business Address	Also Provides Goods/Services to Non-Related Parties			Description of Goods/Services Provided	Indicate Where Costs are Included in Annual Report Page # / Line #	Cost Reported	Actual Cost to the Related Party
		Yes	No	%**				
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	124,932	
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 9/30/2021	Page 5	of 37
If the facility is licensed as CDH and/or RCH or provides AIDS or TBI services with special Medicaid rates, costs must be allocated to CCNH and RHNS as follows:				
Item	Method of Allocation			
Dietary	Number of meals served to residents			
Laundry	Number of pounds processed			
Housekeeping	Number of square feet serviced			
Nursing	Number of hours of routine care provided by EACH employee classification, i.e., Director (or Charge Nurse), Registered Nurses, Licensed Practical Nurses, Aides and Attendants			
Direct Resident Care Consultants	Number of hours of resident care provided by EACH specialist (<i>See listing page 13</i>)			
Maintenance and operation of plant	Square feet			
Property costs (depreciation)	Square feet			
Employee health and welfare	Gross salaries			
Management services	Appropriate cost center involved			
All other General Administrative expenses	Total of Direct and Allocated Costs			
The preparer of this report must answer the following questions applicable to the cost information provided.				
1. In the preparation of this Report, were all costs allocated as required? <input checked="" type="radio"/> Yes <input type="radio"/> No If "No," explain fully why such allocation was not made.				
N/A				
2. Explain the allocation of related company expenses and attach copy of appropriate supporting data.				
N/A				
3. Did the Facility appropriately allocate and self-disallow direct and indirect costs to non-nursing home cost centers? (e.g., Assisted Living, Home Health, Outpatient Services, Adult Day Care Services, etc.)				
<input checked="" type="radio"/> Yes <input type="radio"/> No If "No," explain fully why such allocation was not made.				
N/A				

General Information and Questionnaire Leases (Excluding Real Property)

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

Name of Facility			License No.	Report for Year Ended			Page	of
Hughes Health & Rehabilitation, Inc.			208-C	9/30/2021			6	37
Name and Address of Lessor	Related * to Owners, Operators, Officers		Description of Items Leased	Date of Lease**	Term of Lease	Annual Amount of Lease	Amount Claimed	
	Yes	No						
Pitney Bowes Global Financial Services, LLC	<input type="radio"/>	<input checked="" type="radio"/>	Postage Meter	04/01/14	51 Months	808	808	
Leaf	<input type="radio"/>	<input checked="" type="radio"/>	Copier	05/05/17	60 Months	725	725	
Leaf	<input type="radio"/>	<input checked="" type="radio"/>	Copier	01/03/19	60 Months	4,725	4,725	
	<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"/>						
							Total ***	6,258

Is a Mileage Log Book Maintained for All Leased Vehicles ?

Yes

No

Total ***

6,258

* 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, Inc	License No. 208-C	Report for Year Ended 9/30/2021	Page 7	of 37
The records of this facility for the period covered by this report were maintained on the following basis:				
<input checked="" type="radio"/> Accrual <input type="radio"/> Cash <input type="radio"/> Modified Cash				
Is the accounting basis for this period the same as for the previous period? <input checked="" type="radio"/> Yes If "No," explain.				
<input type="radio"/> No 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 (<i>describe fully</i>)				
1 Preparation of Medicaid and Medicare Cost Reports and Reimbursement Consulting		\$ 10,293		
2 Year End Financials, Tax Filings		\$ 18,900		
3 401K Plan Audit		\$ 19,525		
4		\$		
			Charge for Services Provided	
			\$ 48,718	
Are These Charges Reflected in the Expenditure Portion of This Report? If Yes, Specify Expense Classification and Line No.				
<input checked="" type="radio"/> Yes <input type="radio"/> No Page 15, Line 1d				
Legal Services Information				
Name of Legal Firm or Independent Attorney			Telephone Number	
1 Murtha Cullina LLP			860-240-6000	
2 Robert Haber			860-561-7940	
3 Treasurer State of CT			860-702-3000	
4				
5				
Address (<i>No. & Street, City, State, Zip Code</i>)				
1 280 Trumbull St, 12th Floor, Hartford, CT 06103				
2 50 South Main St, Rm 318, West Hartford, CT 06107				
3 50 So. Main St, West Hartford, CT 06107				
4				
5				
Services Provided by This Firm (<i>describe fully</i>)				
1 General Legal Counsel (\$1,969 Disallowed on Pg 28)		\$ 19,649		
2 Sheriff, serves Probate Court paperwork (Disallowed on Pg 28)		\$ 180		
3 Conservatorship filing fees (Disallowed on Pg 28)		\$ 500		
4		\$		
5		\$		
			Charge for Services Provided	
			\$ 20,329	
Are These Charges Reflected in the Expenditure Portion of This Report? If Yes, Specify Expense Classification and Line No.				
<input checked="" type="radio"/> Yes <input type="radio"/> No Page 15, Line 1e				

Schedule of Resident Statistics

Name of Facility Hughes Health & Rehabilitation, Inc.		License No. 208-C			Report for Year Ended 9/30/2021				Page 8	of 37			
	Total All Levels	Total CCNH Level	Total RHNS Level	Total (Specify)	Period 10/1 Thru 6/30				Period 7/1 Thru 9/30				
					Total	CCNH	RHNS	(Specify)	Total	CCNH	RHNS	(Specify)	
1. Certified Bed Capacity													
A. On last day of PREVIOUS report period	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	101	101			101	101							
B. As of midnight of THIS report period	108	108							108	108			
3. Total Number of Days Care Provided During Period													
A. Medicare	2,453	2,453			1,998	1,998			455	455			
B. Medicaid (Conn.)	22,669	22,669			16,786	16,786			5,883	5,883			
C. Medicaid (other states)													
D. Private Pay	5,485	5,485			4,448	4,448			1,037	1,037			
E. State SSI for RCH													
F. Other (Specify) Managed Care / Hospice	5,537	5,537			3,666	3,666			1,871	1,871			
G. Total Care Days During Period (3A thru F)	36,144	36,144			26,898	26,898			9,246	9,246			
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	72	72			72	72							
5. Total Resident Days (3G + 4A + 4B)	36,216	36,216			26,970	26,970			9,246	9,246			

Schedule of Resident Statistics (Cont'd)

Name of Facility Hughes Health & Rehabilitation, Inc.			License No. 208-C			Report for Year Ended 9/30/2021			Page 9		of 37		
4. Were there any changes in the certified bed capacity during the report year? <input type="radio"/> Yes <input checked="" type="radio"/> 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	4		65			39							
Per Diem Rate													
a. One bed rm.	Various		293.28			454.00							
b. Two bed rms.	Various		293.28			401.00							
c. Three or more bed rms.													
7. Total Number of Physical Therapy Treatments								TOTAL	CCNH	RHNS	(Specify)		
A. Medicare - Part B								4,867	4,867				
B. Medicaid (Exclusive of Part B)													
1. Maintenance Treatments								332	332				
2. Restorative Treatments													
C. Other								4,128	4,128				
D. Total Physical Therapy Treatments								9,327	9,327				
8. Total Number of Speech Therapy Treatments													
A. Medicare - Part B								913	913				
B. Medicaid (Exclusive of Part B)													
1. Maintenance Treatments								37	37				
2. Restorative Treatments													
C. Other								932	932				
D. Total Speech Therapy Treatments								1,882	1,882				
9. Total Number of Occupational Therapy Treatments													
A. Medicare - Part B								4,925	4,925				
B. Medicaid (Exclusive of Part B)													
1. Maintenance Treatments								263	263				
2. Restorative Treatments													
C. Other								3,979	3,979				
D. Total Occupational Therapy Treatments								9,167	9,167				

Report of Expenditures - Salaries & Wages

Name of Facility	License No.	Report for Year Ended	Page	of		
Hughes Health & Rehabilitation, Inc.	208-C	9/30/2021	10	37		
Are time records maintained by all individuals receiving compensation? <input checked="" type="radio"/> Yes <input type="radio"/> No						
Total Cost and Hours						
Item	CCNH	Hours	RHNS	Hours	(Specify)	Hours
A. Salaries and Wages*						
1. Operators/Owners (Complete also Sec. I of Schedule A1)						
2. Administrator(s) (Complete also Sec. III of Schedule A1)	217,574	2,288				
3. Assistant Administrator (Complete also Sec. IV of Schedule A1)						
4. Other Administrative Salaries (telephone operator, clerks, receptionists, etc.)	601,663	22,835				
5. Dietary Service						
a. Head Dietitian	89,432	1,992				
b. Food Service Supervisor						
c. Dietary Workers						
6. Housekeeping Service						
a. Head Housekeeper						
b. Other Housekeeping Workers						
7. Repairs & Maintenance Services						
a. Engineer or Chief of Maintenance	90,619	2,569				
b. Other Maintenance Workers	146,830	8,065				
8. Laundry Service						
a. Supervisor						
b. Other Laundry Workers						
9. Barber and Beautician Services						
10. Protective Services						
11. Accounting Services						
a. Head Accountant	106,391	2,180				
b. Other Accountants						
12. Professional Care of Residents						
a. Directors and Assistant Director of Nurses	159,220	2,267				
b. RN						
1. Direct Care	1,336,026	31,924				
2. Administrative**	433,375	10,090				
c. LPN						
1. Direct Care	1,302,551	41,805				
2. Administrative**						
d. Aides and Attendants	2,134,362	121,674				
e. Physical Therapists						
f. Speech Therapists						
g. Occupational Therapists						
h. Recreation Workers	175,766	7,629				
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	154,196	4,109				
n. Marketing						
o. Other (Specify)						
See Attached Schedule	97,107	3,072				
<i>A-13. Total Salary Expenditures</i>	7,045,112	262,499				

* 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	\$ 97,107	3,072				
Total	\$ 97,107	3,072	\$ -	-	\$ -	-

Schedule of Other Fees (Page 13)

Service	CCNH		RHNS		(Specify)	
	\$	Hours	\$	Hours	\$	Hours
	-					
Respiratory Therapy (Disallowed on Pg 28a)	\$ 15,394	196				
Total	\$ 15,394	196	\$ -	-	\$ -	-

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

Name of Facility Hughes Health & Rehabilitation, Inc.				License No. 208-C	Report for Year Ended 9/30/2021			Page 11	of 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		9/30/2021			12	37	
Name	Salary Paid			Fringe Benefits and/or Other Payments (describe fully)	Full Description of Services Rendered	Total Hours Worked	Line Where Claimed on Page 10	Name and Address of All Other Employment**	Total Hours Worked	Compensation Received
	CCNH	RHNS	(Specify)							
Section III - Administrators***										
Lina Dureza	217,574			Non Discriminatory	Administrator	2,288	A2			
Section IV - Assistant Administrators										

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

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

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

B. Report of Expenditures - Professional Fees

Name of Facility	License No.	Report for Year Ended	Page	of		
Hughes Health & Rehabilitation, Inc.	208-C	9/30/2021	13	37		
Total Cost and Hours						
Item	CCNH	Hours	RHNS	Hours	(Specify)	Hours
*B. Direct care consultants paid on a fee for service basis in lieu of salary (For all such services complete Schedule B1)						
1. Dietitian	69	No Hours				
2. Dentist	9,048	480				
3. Pharmacist	11,791	144				
4. Podiatrist						
5. Physical Therapy						
a. Resident Care	494,272	8,583				
b. Other						
6. Social Worker						
7. Recreation Worker						
8. Physicians						
a. Medical Director (entire facility)	36,000	121				
b. Utilization Review (Title 18 and 19 only) monthly meeting						
c. Resident Care**						
d. Administrative Services facility						
1. Infection Control Committee (Quarterly meetings)						
2. Pharmaceutical Committee (Quarterly meetings)						
3. Staff Development Committee (Once annually)						
e. Other (Specify)						
9. Speech Therapist						
a. Resident Care	101,446	1,666				
b. Other						
10. Occupational Therapist						
a. Resident Care	476,171	6,913				
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	15,394	196				
B-13 Total Fees Paid in Lieu of Salaries	1,144,191	18,103				

* 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.

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	9/30/2021	15	37
Item	Total	CCNH	RHNS	(Specify)
1. Administrative and General				
a. Employee Health & Welfare Benefits				
1. Workmen's Compensation	\$ 165,426	165,426		
2. Disability Insurance	\$			
3. Unemployment Insurance	\$			
4. Social Security (F.I.C.A.)	\$ 504,223	504,223		
5. Health Insurance	\$ 840,264	840,264		
6. Life Insurance (employees only) (not-owners and not-operators)	\$ 42,212	42,212		
7. Pensions (Non-Discriminatory) (not-owners and not-operators)	\$			
8. Uniform Allowance	\$ 9,385	9,385		
9. Other (<i>Specify</i>) See Attached Schedule	\$ 14,061	14,061		
b. Personal Retirement Plans, Pensions, and Profit Sharing Plans for Owners and Operators (Discriminatory)*	\$			
c. Bad Debts*	\$ 646,269	646,269		
d. Accounting and Auditing	\$ 48,718	48,718		
e. Legal (<i>Services should be fully described on Page 7</i>)	\$ 20,329	20,329		
f. Insurance on Lives of Owners and Operators (<i>Specify</i>)*	\$			
g. Office Supplies	\$ 26,382	26,382		
h. Telephone and Cellular Phones				
1. Telephone & Pagers	\$ 67,179	67,179		
2. Cellular Phones	\$ 1,253	1,253		
i. Appraisal (<i>Specify purpose and attach copy</i>)*	\$			
j. Corporation Business Taxes (<i>franchise tax</i>)	\$			
k. Other Taxes (<i>Not related to property - See Page 22</i>)				
1. Income*	\$			
2. Other (<i>Specify</i>) See Attached Schedule	\$ 23,700	23,700		
3. Resident Day User Fee	\$ 672,737	672,737		
Subtotal	\$ 3,082,138	3,082,138		

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

(Carry Subtotals forward to next page)

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

Name of Facility	License No.	Report for Year Ended	Page	of
Hughes Health & Rehabilitation, Inc.	208-C	9/30/2021	16	37
Item	Total	CCNH	RHNS	(Specify)
Subtotals Brought Forward:	3,082,138	3,082,138		
1. Travel and Entertainment				
1. Resident Travel and Entertainment	\$			
2. Holiday Parties for Staff	\$			
3. Gifts to Staff and Residents	\$	16,952	16,952	
4. Employee Travel	\$	1,604	1,604	
5. Education Expenses Related to Seminars and Conventions	\$	2,517	2,517	
6. Automobile Expense (<i>not purchase or depreciation</i>)	\$			
7. Other (<i>Specify</i>) See Attached Schedule	\$			
m. Other Administrative and General Expenses				
1. Advertising Help Wanted (<i>all such expenses</i>)	\$	8,726	8,726	
2. Advertising Telephone Directory (<i>all such expenses</i>)***	\$			
3. Advertising Other (<i>Specify</i>)*** See Attached Schedule	\$	22,985	22,985	
4. Fund-Raising***	\$			
5. Medical Records	\$	60	60	
6. Barber and Beauty Supplies (if this service is supplied directly and not by contract or fee for service)***	\$			
7. Postage	\$	4,146	4,146	
* 8. Dues and Membership Fees to Professional Associations (<i>Specify</i>) See Attached Schedule	\$	14,422	14,422	
8a. Dues to Chamber of Commerce & Other Non-Allowable Org.***	\$			
9. Subscriptions	\$			
10. Contributions*** See Attached Schedule	\$			
11. Services Provided by Contract (<i>Specify and Complete Schedule C-2, Page 21 for each firm or individual</i>)	\$	269,038	269,038	
12. Administrative Management Services**	\$			
13. Other (<i>Specify</i>) See Attached Schedule	\$	12,800	12,800	
C-14 Total Administrative & General Expenditures	\$	3,435,388	3,435,388	

* 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)	\$ 22,985		
Total Other Advertising	\$ 22,985	\$ -	\$ -

Schedule of Dues

Description	CCNH	RHNS	(Specify)
	-		
CAHCF Membership Dues	\$ 11,957		
ALTCFM Membership Dues	340		
AHCA Membership Dues	310		
ACHCA Membership Dues	1,700		
NADONA Membership Dues	115		
Total Dues	\$ 14,422	\$ -	\$ -

Schedule of Contributions

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

Schedule of Other Administrative and General

Description	CCNH	RHNS	(Specify)
	-		
Employee Background Checks	\$ 3,722		
Late Fees (Disallowed on Pg 28a)	39		
CT Sales & Use Tax	80		
Licenses	2,175		
Credit Card Fees	541		
Routine Bank Fees	5,437		
Miscellaneous Expenses (Disallowed on Pg 28a)	806		
Total Other Administrative and General	\$ 12,800	\$ -	\$ -

Schedule C-1 - Management Services*

Name of Facility Hughes Health & Rehabilitation, Inc.	License No. 208-C	Report for Year Ended 9/30/2021	Page of 17 37
Name & Address of Individual or Company Supplying Service	Cost of Management Service	Full Description of Mgmt. Service Provided	Indicate Where Costs are Included in Annual Report Page #/Line #
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 9/30/2021	Page 18	of 37
Item	Total	CCNH	RHNS	(Specify)	
2. Dietary					
a. In-House Preparation & Service					
1. Raw Food	\$ 15,004	15,004			
2. Non-Food Supplies	\$ 6,990	6,990			
3. Other (Specify) _____	\$				
b. Purchased Services (by contract other than through Management Services) (Complete Schedule C-2 att. Page 21)	\$ 1,337,021	1,337,021			
c. Other (Specify) _____	\$				
2D. Total Dietary Expenditures (2a + b + c + d)	\$ 1,359,015	1,359,015			
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 9/30/2021	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. \$			
b. Purchased Services (by contract other than through Management Services) (Complete Schedule C-2 att. Page 21)		\$	117,578	117,578	
c. Other (Specify)		\$			
3D. Total Laundry Expenditures (3a + b + c)		\$	117,578	117,578	
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	9/30/2021		20	37
Item			Total	CCNH	RHNS	(Specify)
4.	Housekeeping	Sq. Ft. Serviced by Personnel				
a.	In-House Care					
1.	Supplies - Cleaning (<i>Mops, pails, brooms, etc.</i>)	Amt. \$	10,375	10,375		
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. \$	488,426	488,426		
C. Other (<i>Specify</i>)			\$			
4D.	Total Housekeeping Expenditures (4a + b + c)		\$ 498,801	498,801		
5.	Resident Care (Supplies)**					
a.	Prescription Drugs***					
1.	Own Pharmacy	\$				
2.	Purchased from Partner's Pharmacy	\$	249,031	249,031		
b.	Medicine Cabinet Drugs	\$	66,726	66,726		
c.	Medical and Therapeutic Supplies	\$	259,448	259,448		
d.	Ambulance/Limousine***	\$	1,098	1,098		
e.	Oxygen					
1.	For Emergency Use	\$				
2.	Other***	\$	24,140	24,140		
f.	X-rays and Related Radiological Procedures***	\$	11,857	11,857		
g.	Dental (<i>Not dentists who should be included under salaries or fees</i>)	\$				
h.	Laboratory***	\$	44,230	44,230		
i.	Recreation	\$	71,888	71,888		
j.	Direct Management Services*	\$				
k.	Indirect Management Services*	\$				
l.	Other (Specify)**** See Attached Schedule	\$	32,183	32,183		
5M.	Total Resident Care Expenditures (5a - 5j)		\$ 760,601	760,601		

* 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)
	-		
Rehabilitation Supplies (Disallowed on Pg 29a)	\$ 665		
IV - House (Disallowed on Pg 29a)	96		
Medical Supplies - Medicare A (Disallowed on Pg 29a)	490		
Medical Supplies - Managed Care (Disallowed on Pg 29a)	4,098		
IV - Private (Disallowed on Pg 29a)	531		
IV - Medicare A (Disallowed on Pg 29a)	7,056		
IV - Medicaid (Disallowed on Pg 29a)	3,818		
IV - Managed Care (Disallowed on Pg 29a)	5,604		
IV - VA (Disallowed on Pg 29a)	5,512		
Other - Medicare A (Disallowed on Pg 29a)	145		
Other - VA (Disallowed on Pg 29a)	4,168		
Total Other Resident Care	\$ 32,183	\$ -	\$ -

**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 9/30/2021	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	69,653			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			22	6f
IT Direct	67 Prospect Ave, West Hartford CT 06106	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Computer Support	47,712			16	m11
American Data	PO Box 640, Sauk City, WI 53583	<input type="radio"/>	<input checked="" type="radio"/>	N/A	A/R Software	18,887			16	m11
Unidine	PO Box 102289, Atlanta, GA 30368	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Dietary Services	1,337,021			18	2b
All Waste, Inc.	PO Box 2472, Hartford, CT 06146	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Garbage	38,283			22	6f
Unitex Textile Rental Services	Parkway, Mt. Vernon, NY 10550	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Laundry Services	117,578			19	3b
Coreworks	PO Box 102289, Atlanta, GA 30368	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Housekeeping Services	441,907			20	4b
		<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	9/30/2021	22	37
Item	Total	CCNH	RHNS	(Specify)
6. Maintenance & Operation of Plant				
a. Repairs & Maintenance	\$ 89,587	89,587		
b. Heat	\$ 40,450	40,450		
c. Light & Power	\$ 67,465	67,465		
d. Water	\$ 55,538	55,538		
e. Equipment Lease (<i>Provide detail on page 6</i>)	\$ 6,258	6,258		
f. Other (<i>itemize</i>)	\$ 74,205	74,205		
See Attached Schedule				
6g. Total Maint. & Operating Expense (6a - 6f)	\$ 333,503	333,503		
7. Depreciation (<i>complete schedule page 23*</i>)				
a. Land Improvements	\$			
b. Building & Building Improvements	\$ 60,309	60,309		
c. Non-Movable Equipment	\$ 24,561	24,561		
d. Movable Equipment	\$ 8,312	8,312		
*7e. Total Depreciation Costs (7a + b + c + d)	\$ 93,182	93,182		
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	\$ 124,932	124,932		
10. Property Taxes				
a. Real estate taxes paid by owner	\$ 103,934	103,934		
b. Real estate taxes paid by lessor	\$			
c. Personal property taxes	\$ 15,557	15,557		
11. Total Property Expenses (7e + 8e + 9 + 10)	\$ 337,605	337,605		

* 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	\$ 25,127		
Garbage Removal	38,283		
Lawn Care / Snow Removal	10,795		
Total Other Repairs and Maintenance	\$ 74,205	\$ -	\$ -

Depreciation Schedule

Name of Facility Hughes Health & Rehabilitation, Inc.		License No. 208-C			Report for Year Ended 9/30/2021			Page 23	of 37				
Property Item		Historical Cost Exclusive of Land	Less Salvage Value	Cost to Be Depreciated	Accumulated Depreciation to Beginning of Year's Operations	Method of Computing Depreciation	Useful Life	Depreciation for This Year	Totals				
A. Land Improvements													
1. Acquired prior to this report period													
2. Disposals (attach schedule)													
3. Acquired during this report period (attach schedule)													
A-4. Subtotal													
B. Building and Building Improvements													
1. Acquired prior to this report period		2,684,034		2,684,034	1,844,401	S/L	Various	60,309					
2. Disposals (attach schedule)		(18,621)		(18,621)	(16,770)								
3. Acquired during this report period (attach schedule)													
B-4. Subtotal									60,309				
C. Non-Movable Equipment													
1. Acquired prior to this report period		857,894		857,894	726,840	S/L	Various	22,005					
2. Disposals (attach schedule)													
3. Acquired during this report period (attach schedule)		17,892		17,892		S/L	Various	2,556					
C-4. Subtotal									24,561				
		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				Var	Var	933,672		933,672	916,480	S/L	Various	8,016	
b. Disposals (attach schedule)				Var	Var	(11,314)		(11,314)	(11,314)				
c. Acquired during this report period (attach schedule)				Var	Var	2,073		2,073		S/L	Various	296	
D-3. Subtotal													8,312
E. Total Depreciation													93,182

Schedule of Land Improvements Acquired during this report period

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

*Ties to Page 23, Line A3

**Ties to Page 23, Line A2

Schedule of Building Improvements Acquired during this report period

Acquisition Date	Description of Item	Cost	Useful Life	Depreciation
Additions:				
Total additions for Building Improvements		\$ -		\$ - *
Deletions:				
9/25/1991	200 GAL HOT WATER TK	\$ (3,605)		
7/31/1992	IMPRV CONN TO GENERATOR	\$ (15,016)		
Total deletions for Building Improvements		\$ (18,621)		\$ - **

*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:				
9/28/2021	A/C Compressor	\$ 11,486	7	\$ 1,641
9/30/2021	Washers and Dryers	6,406	7	915
Total additions for Non-Movable Equipment		\$ 17,892		\$ 2,556 *
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:				
2/16/2021	Snow Blower	\$ 2,073	7	\$ 296
Total additions for Movable Equipment		\$ 2,073		\$ 296 *
Deletions:				
6/30/1996	GENERAL MED-WHEELCHR 22	\$ (501)		
11/30/1997	I DIGITAL SCALE-GEN'L MED	(636)		
2/28/1998	GENERAL MEDICAL-2 WHEEL	(1,006)		
4/10/2015	VitaScan LT Bladder Scanner System	(9,171)		
Total deletions for Movable Equipment		\$ (11,314)		\$ - **

*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 9/30/2021			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, 2021**

Asset	Property Description	Date In Service	Cost Basis			9/30/2019	9/30/2020	9/30/2020	9/30/2021	9/30/2021
						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		96,804	-	96,804	-	96,804
314	OTHER IMPROVEMENTS	9/01/87	11,720 S/L	31.50		11,720	-	11,720	-	11,720
316	PANEL FOLD DOORS INC	10/21/87	2,723 S/L	31.50		2,723	-	2,723	-	2,723
317	METCALF GLASS CO. WINDOW	11/02/87	5,564 S/L	31.50		5,563	-	5,563	-	5,563
318	MISC FOR BATH	3/18/88	7,782 S/L	31.50		7,783	-	7,783	-	7,783
319	TRANSFORMER PAD	12/28/88	839 S/L	31.50		825	13	838	-	838
320	1000 AMP INSTALLED FRM ST	12/28/88	2,552 S/L	31.50		2,508	44	2,552	-	2,552
321	600 AMPS TO 1000 AMPS	2/28/89	36,789 S/L	31.50		35,768	1,021	36,789	-	36,789
322	COMPLETION OF AMP SERVICE	4/17/89	25,363 S/L	31.50		24,525	805	25,330	34	25,364
323	INSTALL & FURNISH UNIV.	9/25/89	4,135 S/L	31.50		3,943	131	4,074	61	4,135
324	2 WALL HOLES 16" CON WALL	11/04/89	880 S/L	31.50		863	17	880	-	880
325	INLAID LINOLEUM	11/18/89	5,050 S/L	31.50		4,789	160	4,949	101	5,050
326	NEW OFFICE #1	12/15/89	55,918 S/L	31.5		52,886	1,775	54,661	1,257	55,918
327	UNOLEUM RMC-1	12/20/89	1,118 S/L	31.50		1,056	35	1,091	27	1,118
328	NEW OFFICE #2	3/26/90	91,920 S/L	31.50		86,207	2,918	89,125	2,795	91,920
329	AUTO COMFORT NEW BOILER	4/30/90	5,450 S/L	31.50		5,097	173	5,270	173	5,443
330	LANOU PAVING DRIVEWAY	5/31/90	1,957 S/L	31.50		1,824	62	1,886	62	1,948
331	NEW WIRING	8/22/90	31,706 S/L	31.50		29,317	1,007	30,324	1,007	31,331
332	RUG ADM OFFICE	8/31/90	530 S/L	31.50		491	17	508	17	525
333	NEW CHIMNEY	5/31/91	6,528 S/L	31.50		5,880	207	6,087	207	6,294
335	NEW CHIMNEY	7/08/91	8,900 S/L	31.50		7,971	283	8,254	283	8,537
337	NEW CHIMNEY	8/02/91	8,900 S/L	31.5		7,948	283	8,231	283	8,514
338	NEW CHIMNEY-FINAL PMT	8/14/91	8,900 S/L	31.50		7,948	283	8,231	283	8,514
339	200 GAL HDT WATER TK	9/25/91	3,605 S/L	31.50		3,208	114	3,322	-	3,322
340	SOLO MACHINE FURN	10/31/91	3,645 S/L	31.50		3,236	116	3,352	116	3,468
341	PLUM NEW BATHRM	2/24/92	825 S/L	31.50		723	26	749	26	775
342	KITCHEN A/C SANYO UTS	4/01/92	14,486 S/L	31.50		12,628	460	13,088	460	13,548
343	DINING RM A/C TOSHIBA	4/10/92	3,371 S/L	31.50		2,939	107	3,046	107	3,153
344	ELE WIRING-NEW A/C	4/13/92	1,950 S/L	31.50		1,700	62	1,762	62	1,824
345	DINING RM A/C TOSHIBA	5/07/92	2,468 S/L	31.50		2,144	78	2,222	78	2,300
346	WIRING OF NEW FEED TO SE	5/28/92	8,500 S/L	31.50		7,387	270	7,657	270	7,927
347	5000 GAL OIL TANK	6/30/92	7,000 S/L	31.50		6,064	222	6,286	222	6,508
348	5000 GAL OIL TANK	7/31/92	11,560 S/L	31.5		9,985	367	10,352	367	10,719
349	IMPRV CONN TO GENERATOR	7/31/92	15,016 S/L	31.50		12,971	477	13,448	-	13,448
350	4 MIRRORS & 12 OVERLAYS	7/31/92	3,070 S/L	31.50		2,651	97	2,748	97	2,845
351	2 OIL BURNERS & BOILERS	11/01/94	20,000 S/L	39.00		12,773	513	13,286	513	13,799
352	2 OIL BURNERS & 2 BOILERS	12/15/94	13,920 S/L	39.00		8,850	357	9,207	357	9,564
353	HOT WATER HEATER	1/06/95	3,455 S/L	39.00		2,194	89	2,283	89	2,372
354	KITCHEN FLOOR	1/17/95	25,250 S/L	39.00		16,060	650	16,710	650	17,360
355	SOLO-REMOVE OLD INSTALL	7/08/96	6,940 S/L	39.00		4,130	178	4,308	178	4,486
356	SOLO-A/C FOR STEAST	7/15/96	8,500 S/L	39.0		5,058	218	5,276	218	5,494
357	HANDICAP RAMP N. LNGE	7/25/96	157,808 S/L	39.00		93,909	4046	97,955	4,046	102,001
358	SOLO-ROOF TOP FANS N. WING	8/14/96	5,350 S/L	39.00		3,172	137	3,309	137	3,446
359	HOLMES-WIRING COMP. THA	9/12/96	6,842 S/L	39.00		4,041	175	4,216	175	4,391
360	SOLO-REPLACE DUCTWK S/E	1/15/97	7,406 S/L	39.00		4,313	190	4,503	190	4,693
361	SOLO MECHANICAL-REPLCD	10/01/97	2,314 S/L	39.0		1,275	59	1,334	59	1,393
362	SOLO MECHANICAL-MOUNT	10/06/97	2,972 S/L	39.0		1,639	76	1,715	76	1,791
363	SOLO MECHANICAL-MIXING V	3/05/98	5,479 S/L	39.0		2,963	140	3,103	140	3,243
364	INSTALL ROOF EXHAUST	11/30/98	1,527 S/L	39.0		817	39	856	39	895
365	PAVE PARKING AREA	12/31/98	2,133 S/L	39.0		1,138	55	1,193	55	1,248
366	BASEBOARD HEAT-REHAB R	9/30/99	2,074 S/L	39.0		1,065	53	1,118	53	1,171
367	CONSTRUC-REHAB ROOM	8/31/99	9,695 S/L	39.0		5,004	249	5,253	249	5,502
368	INSTALL FLOOR-REHAB RM	8/31/99	4,189 S/L	39.0		2,160	107	2,267	107	2,374
406	Addition and relocation of phones	10/31/99	1,078 S/L	39.00		552	28	580	28	608
407	Installation of controlled unit a/c	11/30/99	3,604 S/L	39.00		1,832	92	1,924	92	2,016

408	Cut/patch roof for a/c	7/31/00	680 S/L	39.00	333	17	350	17	367
409	New a/c unit	7/31/00	5,514 S/L	39.00	2,709	141	2,850	141	2,991
410	Duct work	9/30/00	1,753 S/L	39.00	854	45	899	45	944
411	Flooring	9/30/00	7,950 S/L	39.00	3,874	204	4,078	204	4,282
412	Electrical work	9/30/00	795 S/L	39.00	386	20	406	20	426
413	AIR CONDITIONING - BACK CENTER HALLWAY	7/05/01	5,334 S/L	39.00	2,497	137	2,634	137	2,771
471	Southwest roof project	3/31/05	95,788 S/L	39.00	35,613	2456	38,069	2,456	40,525
472	Back-center roof project	6/06/05	25,349 S/L	39.00	9,316	650	9,966	650	10,616
473	7 Back-center patient room fire doors	5/13/05	5,192 S/L	39.00	1,919	133	2,052	133	2,185
479	Kitchen floor	1/31/06	7,683 S/L	39.0	2,700	197	2,897	197	3,094
480	Electric work	3/15/06	10,500 S/L	39.0	3,645	269	3,914	269	4,183
481	Ceiling tiles	5/25/06	4,000 S/L	39.0	1,373	103	1,476	103	1,579
482	Asbestos removal	6/30/06	124,110 S/L	39.0	42,297	3182	45,479	3,182	48,661
483	Asbestos OSHA survey	3/31/06	2,650 S/L	39.0	920	68	988	68	1,056
492	Ceiling tiles	10/01/06	3,950 S/L	39.0	1,312	101	1,413	101	1,514
493	Carpeting - o/s bus office	11/01/06	1,807 200DB	7.0	1,807	0	1,807	-	1,807
495	Southeast roof	1/05/07	69,250 S/L	39.0	22,567	1776	24,343	1,776	26,119
496	10 firedoors	12/05/06	2,591 S/L	39.0	848	66	914	66	980
497	Carpet - business office	6/30/07	8,607 200DB	7.0	8,607	0	8,607	-	8,607
498	Center deck	7/30/08	60,261 S/L	39.0	17,318	1545	18,863	1,545	20,408
499	Sprinkler system	7/30/08	449,447 S/L	39.0	129,167	11524	140,691	11,524	152,215
500	Roof	10/01/07	64,750 S/L	39.0	19,853	1660	21,513	1,660	23,173
502	Air exchange/recovery for smoking room	10/10/08	9,744 S/L	39.0	2,738	250	2,988	250	3,238
503	Surveillance system	11/20/08	15,929 S/L	39.0	4,440	408	4,848	408	5,256
504	Recirculating line (1/2")	12/05/08	7,339 S/L	39.0	2,030	188	2,218	188	2,406
505	Flooring - family room	12/31/08	18,733 S/L	39.0	5,183	480	5,663	480	6,143
506	Paint - family room	12/31/08	4,865 S/L	39.0	1,347	125	1,472	125	1,597
507	Window treatments - family room	12/31/08	12,900 S/L	39.0	3,570	331	3,901	331	4,232
508	Door monitor system	5/15/09	4,558 S/L	39.0	1,213	117	1,330	117	1,447
509	5 ton rooftop unit (a/c)	7/30/09	9,858 S/L	39.0	2,581	253	2,834	253	3,087
528	Electrical upgrades	3/16/10	21,211 S/L	39.0	5,190	544	5,734	544	6,278
529	A/C on southeast	6/30/10	12,094 S/L	39.0	2,881	310	3,191	310	3,501
530	Pump control & drive for main heat pump	11/30/09	4,622 S/L	39.0	1,172	119	1,291	119	1,410
532	Roof tether system	8/31/11	23,900 S/L	39.0	4,980	613	5,593	613	6,206
542	Vinyl Tiles - Center Hallway	12/31/11	13,054 S/L	39.0	2,609	335	2,944	335	3,279
543	Flooring - Rehab Room	5/31/12	5,131 S/L	39.0	972	132	1,104	132	1,236
544	16 Monitor Modules	5/31/12	6,210 S/L	39.0	1,174	159	1,333	159	1,492
545	Paving - Parking Garage	7/31/12	4,420 S/L	39.0	816	113	929	113	1,042
546	80' Stockade Fence	12/31/11	3,734 S/L	39.0	747	96	843	96	939
551	Dishroom Floor	6/24/13	8,515 S/L	39.0	1,373	218	1,591	218	1,809
560	Water Heater Installation	1/08/14	3,030 S/L	39.0	444	78	522	78	600
561	34,000 Watt Wall Heaters and Install	1/21/14	4,219 S/L	39.0	617	108	725	108	833
562	Therapy Room Project	5/27/14	116,884 S/L	39.0	16,109	2997	19,106	2,997	22,103
563	Fire Alarm System	6/30/14	10,228 S/L	39.0	1,387	262	1,649	262	1,911
	Prior Year Variances		130,004		538,449	-	538,449	-	538,449
	Total Assets Added before 9/30/15		2,403,118		1,760,770	51,611	1,812,381	48,376	1,860,757
	9/30/2015 Additions								
567	200 amp line	1/26/15	10,088 S/L	39.0	1,219	259	1,478	259	1,737
568	21 electric baseboard heaters installed	1/26/15	11,053 S/L	39.0	1,333	283	1,616	283	1,899
569	Window replacement	2/12/15	3,460 S/L	39.0	411	89	500	89	589
570	Social Services office renovation	8/18/15	40,407 S/L	39.0	4,274	1036	5,310	1,036	6,346
	Total 9/30/2015 Additions		65,008		7,237	1,667	8,904	1,667	10,571
	9/30/2016 Additions								
	One Bedroom Renovations	12/31/15	45,469 S/L	30.0	5,471	1516	6,987	1,516	8,503
	Renovate Patient Room to Office	12/31/15	42,860 S/L	30.0	5,157	1429	6,586	1,429	8,015
	Conference Room/Bathroom Ren	7/22/16	23,955 S/L	30.0	2,525	799	3,324	799	4,123
	Fuel Tank Project	9/23/16	69,917 S/L	30.0	7,068	2331	9,399	2,331	11,730
	Total 9/30/2016 Additions		182,201		20,221	6,075	26,296	6,075	32,371
	9/30/2016 Disposals								
347	5000 GAL OIL TANK	6/30/92	(7,000) S/L	31.50	(6,064)	(222)	(6,286)	(222)	(6,508)
348	5000 GAL OIL TANK	7/31/92	(11,560) S/L	31.5	(9,985)	(367)	(10,352)	(367)	(10,719)
			(18,560)		(16,049)	(589)	(16,638)	(589)	(17,227)
	9/30/2017 Additions								
590	Rail Fence - Center Patio	8/2/2017	4,624 S/L	39.0	253	119	372	119	491
	Total 9/30/2017 Additions		4,624		253	119	372	119	491
	9/30/2018 Additions								
	1 Overhead Door	10/31/2017	3,165 S/L	10	634	317	951	317	1,268
	Roof and deck repairs	11/28/2017	10,770 S/L	10	2,154	1,077	3,231	1,077	4,308
	Surveillance camera system	2/7/2018	4,063 S/L	5	1,626	813	2,439	813	3,252

Pavement repair	5/25/2018	5,650	S/L	8	1,412	706	2,118	706	2,824
Air conditioner unit in the kitchen	6/13/2018	9,570	S/L	10	1,914	957	2,871	957	3,828
		<u>33,218</u>			<u>7,740</u>	<u>3,870</u>	<u>11,610</u>	<u>3,870</u>	<u>15,480</u>
9/30/2019 Additions									
Various Building Improvement additions	Various	10,277	S/L	15	685	685	1,370	685	2,055
9/30/2020 Additions									
Fire Door and Frame	3/10/2020	4,148	S/L	39	-	106	106	106	212
		<u>4,148</u>				<u>106</u>	<u>106</u>	<u>106</u>	<u>212</u>
9/30/2021 Disposals									
200 GAL HOT WATER TK	9/25/1991	(3,605)							(3,322)
IMPRV CONN TO GENERATOR	7/31/1992	(15,016)							(13,448)
		<u>(18,621)</u>							<u>(16,770)</u>
Total Building and Building Improvements		<u>2,665,412</u>			<u>1,780,856</u>	<u>63,544</u>	<u>1,844,400</u>	<u>60,309</u>	<u>1,887,939</u>

Non-Movable Equipment

3	EXE. NEW CARE/COM SYS	2/12/88	5,645	200DB	7.0	5,645	-	5,645	-	5,645
4	JR. EXE DEP CARE/COM SYS	2/28/88	2,289	200DB	7.0	2,289	-	2,289	-	2,289
5	EXE BAL ON NEW/CARE COM	5/19/88	10,373	200DB	7.0	10,373	-	10,373	-	10,373
6	EXE SYS DEP N/WING	6/30/88	3,578	200DB	7.0	3,578	-	3,578	-	3,578
13	BLINDS AND CURTAINS	2/20/91	7,122	200DB	7.0	7,122	-	7,122	-	7,122
14	BLINDS AND CURTAINS	6/17/91	5,800	200DB	7.0	5,800	-	5,800	-	5,800
15	BLINDS/VALANCS/WNDW SYS	9/30/91	9,200	200DB	7.0	9,200	-	9,200	-	9,200
16	MERCURY REST CABINET	10/31/91	1,200	200DB	7.0	1,200	-	1,200	-	1,200
17	MERCURY REST CAB. RECLASS	11/30/91	1,176	200DB	7.0	1,176	-	1,176	-	1,176
18	CUBICLE CURT & TRACKS	11/30/91	4,081	200DB	7.0	4,081	-	4,081	-	4,081
19	CUBICLE CURT & TRACKS	11/30/91	2,131	200DB	7.0	2,131	-	2,131	-	2,131
21	MERCURY RES/ EQUIPT 1 3BA	2/05/96	2,221	200DB	7.0	2,221	-	2,221	-	2,221
24	MERCURY -1 CUSTOM KIT SINK	1/21/97	981	200DB	7.0	981	-	981	-	981
28	TCI COMMUNICATIONS SW C	5/18/98	3,433	200DB	7.0	3,433	-	3,433	-	3,433
30	TCI COMMUNICATIONS SW B	9/16/98	14,760	200DB	7.0	14,760	-	14,760	-	14,760
31	EXHAUST HOODS W/FANS	7/31/99	9,350	200DB	7.0	9,350	-	9,350	-	9,350
400	5-sixteen button phones-deposit	4/30/00	1,961	200DB	7.0	1,961	-	1,961	-	1,961
401	5-sixteen button phones-balance	5/31/00	1,961	200DB	7.0	1,961	-	1,961	-	1,961
404	Cabling	7/31/00	1,011	200DB	7.0	1,011	-	1,011	-	1,011
445	Telephone system	2/02/02	20,599	200DB	7.0	20,599	-	20,599	-	20,599
446	Telephone System Software and Install	2/02/02	21,834	200DB	7.0	21,834	-	21,834	-	21,834
447	Compressor for freezer	12/12/01	4,973	200DB	7.0	4,973	-	4,973	-	4,973
451	11 six tier lockers	2/07/02	4,173	200DB	7.0	4,173	-	4,173	-	4,173
452	Voice Mail System	12/10/01	5,655	200DB	7.0	5,655	-	5,655	-	5,655
453	2 Oil Boilers - Remove and Replace	9/30/02	40,810	200DB	7.0	40,810	-	40,810	-	40,810
456	TELEPHONE SYSTEM	2/28/03	12,844	200DB	7.0	12,844	-	12,844	-	12,844
460	1 small boiler	2/12/04	6,901	200DB	7.0	6,901	-	6,901	-	6,901
461	Computer system a/p, g/l	3/31/04	8,021	200DB	7.0	8,021	-	8,021	-	8,021
462	Furnish and install cooling unit	5/26/04	9,677	200DB	7.0	9,677	-	9,677	-	9,677
463	Cooling Unit	5/26/04	12,000	200DB	7.0	12,000	-	12,000	-	12,000
470	Dishwasher, plumbing and installation	9/08/05	10,880	200DB	7.0	10,880	-	10,880	-	10,880
485	100amp 3phase line	8/16/07	4,714	200DB	7.0	4,714	-	4,714	-	4,714
519	Compressor for freezer	4/19/09	3,324	200DB	7.0	3,324	-	3,324	-	3,324
521	Boiler pressure control	9/01/09	4,622	200DB	7.0	4,622	-	4,622	-	4,622
524	Day pump, tank - oil tank	2/10/10	2,702	200DB	7.0	2,702	-	2,702	-	2,702
525	Walk-in freezer - basement	2/25/10	11,112	200DB	7.0	11,112	-	11,112	-	11,112
526	Wireless internet service for facility	7/28/10	10,422	200DB	5.0	10,422	-	10,422	-	10,422
531	Cogeneration equipment (capital lease)	10/27/09	289,247	200DB	7.0	289,247	-	289,247	-	289,247
535	Healthcare communication system	3/07/11	22,585	200DB	7.0	22,585	-	22,585	-	22,585
536	Basement freezer door	7/27/11	3,084	200DB	7.0	3,084	-	3,084	-	3,084
547	Video Door intercom	10/01/12	3,031	S/L	39.0	537	78	615	78	693
548	Power unit for elevator	10/01/12	13,294	S/L	39.0	2,372	341	2,713	341	3,054
549	Generator	4/02/13	184,500	150DB	15.0	94,102	12,300	106,402	12,300	118,702
	Total Assets Added before 9/30/15		<u>799,277</u>			<u>695,463</u>	<u>12,719</u>	<u>708,182</u>	<u>12,719</u>	<u>720,901</u>
	9/30/2016 Additions									
589	Dalkin 2 Ton Skyair Ceiling Unit	9/22/16	7,684	S/L	30.0	3,593	256	3,849	256	4,105
	Total 9/30/2016 Additions		<u>7,684</u>			<u>3,593</u>	<u>256</u>	<u>3,849</u>	<u>256</u>	<u>4,105</u>
	9/30/2018 Additions									
596	22 Window Blinds	9/01/18	20,238	S/L	7.0	5,782	2,891	8,673	2,891	11,564
	Total 9/30/2018 Additions		<u>20,238</u>			<u>5,782</u>	<u>2,891</u>	<u>8,673</u>	<u>2,891</u>	<u>11,564</u>

9/30/2020 Additions									
Window Blinds	9/15/2020	30,695	S/L	5	-	6,139	6,139	6,139	12,278
Total 9/30/2020 Additions		30,695			-	6,139	6,139	6,139	12,278
9/30/2021 Additions									
A/C Compressor	9/28/2021	11,486	S/L	7	-	-	-	1,641	1,641
Washers and Dryers	Var	6,406		7	-	-	-	915	915
Total 9/30/2021 Additions		17,892			-	-	-	2,556	2,556
Total Non-Moveable Equipment									
		875,786			704,838	22,005	726,843	24,561	751,404

Moveable Equipment

34	TEN PAINTINGS	2/08/79	500	S/L	10.00	500	-	500	500
46	EPCP S/S WORK TABLES	9/30/80	1,463	S/L	10.00	1,463	-	1,463	1,463
48	SIX MAPLE CHAIRS	11/13/80	323	S/L	10.00	323	-	323	323
53	GENDRON STRETCHER	8/31/83	409	150DB	5.00	409	-	409	409
55	MIRRORS	12/23/83	691	150DB	5.00	691	-	691	691
57	PAINTINGS	3/30/84	300	150DB	5.00	300	-	300	300
58	CUBICLE CURTAIN SYSTEM	3/31/84	4,578	150DB	5.00	4,578	-	4,578	4,578
66	2 PATIO CHAIRS	6/22/85	460	150DB	5.00	460	-	460	460
71	PICTURE	12/06/85	100	150DB	5.00	100	-	100	100
78	PAINTING	1/24/86	230	150DB	5.00	230	-	230	230
80	MIRRORS	4/29/86	640	200DB	5.00	640	-	640	640
85	2 GAS GRILLS	6/17/86	645	150DB	5.00	645	-	645	645
104	FURNITURE & EQUIPMENT	9/30/87	2,193	200DB	7.0	2,193	-	2,193	2,193
113	METCALFE GLASS CO NEW R	5/05/88	1,265	200DB	7.0	1,265	-	1,265	1,265
123	ROLL IN RACK W/ALUM TRA	12/08/88	569	200DB	7.0	569	-	569	569
129	2 LOUIS SV ARM CHAIRS	6/09/89	1,117	200DB	7.0	1,117	-	1,117	1,117
138	1 CONF TABLE/2 CHAIRS	11/30/89	1,675	200DB	7.0	1,675	-	1,675	1,675
139	13 CHAIRS & 3 DESKS	12/07/89	4,071	200DB	7.0	4,071	-	4,071	4,071
145	FILE CABINET	2/03/90	875	200DB	7.0	875	-	875	875
147	DISHWASHER TABLE	3/12/90	356	200DB	7.0	356	-	356	356
149	SANSUI DISC PLAYER	4/16/90	702	200DB	7.0	702	-	702	702
150	36 CHAIRS	4/30/90	3,044	200DB	7.0	3,044	-	3,044	3,044
152	GRAINGER COMPRESSOR	5/31/90	1,279	200DB	7.0	1,279	-	1,279	1,279
156	STYLX FILE CABINETS DPMT	7/21/90	1,800	200DB	7.0	1,800	-	1,800	1,800
157	FILE CABINETS	7/31/90	2,624	200DB	7.0	2,624	-	2,624	2,624
163	VICTOR DINOVI PICTURES	9/07/90	566	200DB	7.0	566	-	566	566
164	3 DESKS	9/12/90	1,361	200DB	7.0	1,361	-	1,361	1,361
165	30 FILE CABINETS	9/17/90	5,004	200DB	7.0	5,004	-	5,004	5,004
181	BED, DRESSER & BEDSD CAB	10/31/91	951	200DB	7.0	951	-	951	951
183	4 DRESSERS	11/30/91	1,524	200DB	7.0	1,524	-	1,524	1,524
191	PUR FURN FOR LNGE	2/28/93	1,206	200DB	7.0	1,206	-	1,206	1,206
196	VALUE OFFICE FURN FILE CA	8/31/93	705	200DB	7.0	705	-	705	705
199	KIT LIFT	2/28/94	1,253	200DB	7.0	1,253	-	1,253	1,253
200	25 CHESTS, CAB (BEDS DISP)	9/02/94	11,354	200DB	7.0	11,354	-	11,354	11,354
204	JOERNS - 10 HIGHBACK CHR	6/16/95	1,489	200DB	7.0	1,489	-	1,489	1,489
206	VALUE-18 SECR CHAIRS	8/31/95	2,265	200DB	7.0	2,265	-	2,265	2,265
207	JOERNS-25 BEDROOM SET	8/31/95	9,936	200DB	7.0	9,936	-	9,936	9,936
210	VALUE-LATERAL FILE CAB	1/16/96	928	200DB	7.0	928	-	928	928
212	1 MULTI PUR. WHLCR SCALE	2/08/96	2,216	200DB	7.0	2,216	-	2,216	2,216
215	GENERAL MED-WHEELCHR 22	6/30/96	501	200DB	7.0	501	-	501	501
218	VALUE - 1 5 DRAWER FILE	6/30/96	885	200DB	7.0	885	-	885	885
220	VALUE 1 5 DRAWER/6 CHR	8/31/96	1,671	200DB	7.0	1,671	-	1,671	1,671
237	GEN MED-1 WHEELCHR & ELE	8/31/97	533	200DB	7.0	533	-	533	533
239	GEN MED-SCALE	9/30/97	636	200DB	7.0	636	-	636	636
240	UNIMAC WASHER MODEL UW	10/17/97	3,000	200DB	7.0	3,000	-	3,000	3,000
243	1 DIGITAL SCALE-GEN'L MED	11/30/97	636	200DB	7.0	636	-	636	636
251	GENERAL MEDICAL-2 WHEEL	2/28/98	1,006	200DB	7.0	1,006	-	1,006	1,006
260	3 DRAWER LATERAL CABINET	6/30/98	519	200DB	7.0	519	-	519	519
263	NEW FURNITURE DEPOSET-EH	8/31/98	6,000	200DB	7.0	6,000	-	6,000	6,000
265	MIXER FOR KITCHEN	9/30/98	3,940	200DB	7.0	3,940	-	3,940	3,940
269	REUPHOLSTERING FURNITURE	9/30/98	7,215	200DB	7.0	7,215	-	7,215	7,215
270	REUPHOLSTER & WIND TRTM	10/31/98	6,723	200DB	7.0	6,723	-	6,723	6,723
288	B EQUIP - THERAPY RM	8/31/99	13,440	200DB	7.0	13,440	-	13,440	13,440
291	NETWORK HUB	9/30/99	1,078	200DB	5.0	1,078	-	1,078	1,078
296	6 DESKS, CHAIRS, & DRAWERS	8/31/99	3,452	200DB	7.0	3,452	-	3,452	3,452
298	3 DESKS, CHAIRS & DRAWERS	9/30/99	1,745	200DB	7.0	1,745	-	1,745	1,745
372	8 Single hampers	10/31/99	1,089	200DB	7.0	1,089	-	1,089	1,089
385	50 Stack chairs	6/30/00	1,468	200DB	7.0	1,468	-	1,468	1,468

389	5-three drawer dressers	7/31/00	1,745	200DB	7.0	1,745	-	1,745	-	1,745
391	1 HP Deskjet printer and supplies	7/31/00	1,051	200DB	5.0	1,051	-	1,051	-	1,051
395	25 bed side tables and four drawer dressers	8/31/00	13,970	200DB	7.0	13,970	-	13,970	-	13,970
399	10 high back resident chair	8/20/00	1,855	200DB	7.0	1,855	-	1,855	-	1,855
424	PRIVACY CURTAINS	5/24/01	1,491	200DB	7.0	1,491	-	1,491	-	1,491
426	2 HOYER POWER LIFTERS	5/31/01	2,523	200DB	7.0	2,523	-	2,523	-	2,523
428	LASER PRINTER	6/12/01	2,682	200DB	5.0	2,682	-	2,682	-	2,682
429	BOWLS, PLATES, SAUCERS, CUPS	7/23/01	4,000	200DB	7.0	4,000	-	4,000	-	4,000
431	2 MAYTAG WASHERS	7/10/01	1,124	200DB	7.0	1,124	-	1,124	-	1,124
433	1 HIGH BACK RESIDENT CHAIR	8/29/01	2,158	200DB	7.0	2,158	-	2,158	-	2,158
434	BOWLS, PLATES, SAUCERS, CUPS	8/22/01	4,505	200DB	7.0	4,505	-	4,505	-	4,505
435	BOWLS (DEPOSIT)	9/26/01	325	200DB	7.0	325	-	325	-	325
436	4 VITAL SIGN MONITORS	9/27/01	13,180	200DB	7.0	13,180	-	13,180	-	13,180
438	ICE MACHINE	9/27/01	2,009	200DB	7.0	2,009	-	2,009	-	2,009
440	2 Power Lifters	11/19/01	2,523	200DB	7.0	2,523	-	2,523	-	2,523
442	Treatment Carts	2/15/02	20,423	200DB	7.0	20,423	-	20,423	-	20,423
454	2 PRIMEAIRE COMPLETE WITH MATTRESS	10/11/02	6,328	200DB	7.0	6,328	-	6,328	-	6,328
455	SNOW BLOWER	1/07/03	2,575	200DB	7.0	2,575	-	2,575	-	2,575
457	6 bedside and 4-drawer chests	3/19/04	2,988	200DB	7.0	2,988	-	2,988	-	2,988
458	1 Primeaire complete with mattress	4/19/04	3,530	200DB	7.0	3,530	-	3,530	-	3,530
459	1 primeair complete with mattress	8/05/04	2,597	200DB	7.0	2,597	-	2,597	-	2,597
465	2 Primeaire complete w/mattress, 5 Prima	11/04/04	6,360	200DB	7.0	6,360	-	6,360	-	6,360
466	2 Sling m Corset clips, Lifts	11/29/04	7,986	200DB	7.0	7,986	-	7,986	-	7,986
467	4 Desktop computers	5/17/05	6,478	200DB	5.0	6,478	-	6,478	-	6,478
468	1 Coaguchek Machine	5/19/05	2,608	200DB	7.0	2,608	-	2,608	-	2,608
469	1 Mobile stand up lift raisa	8/18/05	4,744	200DB	7.0	4,744	-	4,744	-	4,744
474	16 Smart thermal induc base	12/09/05	10,928	200DB	7.0	10,928	-	10,928	-	10,928
475	2 Primeair w/ mattress	1/24/06	5,093	200DB	7.0	5,093	-	5,093	-	5,093
476	Drying/storage carts - kitchen	1/31/06	9,740	200DB	7.0	9,740	-	9,740	-	9,740
477	SAE mattress & blower	3/31/06	3,760	200DB	7.0	3,760	-	3,760	-	3,760
486	Server & installation	4/04/07	23,533	200DB	5.0	23,533	-	23,533	-	23,533
487	90 mattresses	5/23/07	19,080	200DB	7.0	19,080	-	19,080	-	19,080
488	2 bariatric beds	6/30/07	10,854	200DB	7.0	10,854	-	10,854	-	10,854
489	Powered patient lift & bariatric sling	6/30/07	7,130	200DB	7.0	7,130	-	7,130	-	7,130
501	2 wheelchair scales & handrails	5/31/08	7,085	200DB	7.0	7,085	-	7,085	-	7,085
510	TV & wall mount	11/06/08	1,471	200DB	5.0	1,471	-	1,471	-	1,471
511	155 wardrobes	5/01/09	52,227	200DB	7.0	52,227	-	52,227	-	52,227
512	9 dining tables - family room	12/31/08	12,230	200DB	7.0	12,230	-	12,230	-	12,230
513	2 table trucks - family room	12/31/08	1,628	200DB	7.0	1,628	-	1,628	-	1,628
514	15 stacking dining chairs - family room	12/31/08	6,122	200DB	7.0	6,122	-	6,122	-	6,122
515	2 sofas - family room	12/31/08	4,719	200DB	7.0	4,719	-	4,719	-	4,719
516	5 club chairs - family room	12/31/08	6,932	200DB	7.0	6,932	-	6,932	-	6,932
517	4 corner tables - family room	12/31/08	2,184	200DB	7.0	2,184	-	2,184	-	2,184
518	(3) 80" mattresses	3/31/09	6,079	200DB	7.0	6,079	-	6,079	-	6,079
522	6-pan electric steamer	2/05/10	8,587	200DB	7.0	8,587	-	8,587	-	8,587
533	2 mattresses	8/23/11	4,637	200DB	7.0	4,637	-	4,637	-	4,637
534	Hardware & software for online data backup	9/21/11	5,355	200DB	5.0	5,355	-	5,355	-	5,355
539	Vapor steam cleaner	11/30/11	2,818	200DB	5.0	2,818	-	2,818	-	2,818
540	Southbend Range	5/08/12	4,812	200DB	5.0	4,812	-	4,812	-	4,812
541	Wheelchair scale	8/31/12	3,515	200DB	7.0	3,515	-	3,515	-	3,515
550	160 Beds	1/14/13	203,978	200DB	7.0	203,977	-	203,977	-	203,977
552	Deluxe Hoyer Lifts	10/31/12	4,265	200DB	7.0	4,265	-	4,265	-	4,265
553	Dell PowerEdge Server	12/31/12	27,933	200DB	5.0	27,933	-	27,933	-	27,933
554	Vital Signs Monitor	2/19/13	3,297	200DB	7.0	3,297	-	3,297	-	3,297
555	Server Project	2/27/13	5,531	200DB	5.0	5,531	-	5,531	-	5,531
556	Refrigerator	7/31/13	3,861	200DB	7.0	3,861	-	3,861	-	3,861
557	7 Samsung TV	8/31/13	2,690	200DB	7.0	2,689	-	2,689	-	2,689
558	Oversized Wheelchair scal	10/31/13	3,515	200DB	7.0	3,421	94	3,515	-	3,515
559	90 Arm Chairs	12/12/13	23,220	200DB	7.0	22,600	619	23,219	-	23,219
564	TS Recumbent Cross Trainer	7/24/14	6,321	200DB	7.0	6,153	168	6,321	-	6,321
565	Industrial food Processor	8/12/14	3,811	200DB	7.0	3,709	103	3,812	-	3,812
566	Biosway Portable Balance System	9/19/14	7,259	200DB	7.0	7,066	193	7,259	-	7,259
	Total Assets Added before 9/30/15		766,155			764,975	1,176	766,152		766,152
571	Vital Signs Monitor 6400	11/12/14	3,721	200DB	5.0	3,721	-	3,721	-	3,721
572	Vital Sign Monitor	12/19/14	3,055	200DB	5.0	3,055	-	3,055	-	3,055
573	Vital Sign Monitor	12/19/14	3,055	200DB	5.0	3,055	-	3,055	-	3,055
574	Vital Sign Monitor	12/22/14	3,055	200DB	5.0	3,055	-	3,055	-	3,055
575	Vital Sign Monitor	12/22/14	3,055	200DB	5.0	3,055	-	3,055	-	3,055
576	VitaScan LT Bladder Scanner System	4/10/15	9,171	200DB	5.0	9,171	-	9,171	-	9,171
577	Low airloss alternating pressure mattress	4/15/15	623	200DB	7.0	529	89	618	5	623
578	Low airloss alternating pressure mattress	4/15/15	623	200DB	7.0	529	89	618	5	623
579	Low airloss alternating pressure mattress	4/15/15	623	200DB	7.0	529	89	618	5	623

580	Low airflow alternating pressure mattress	4/15/15	623	200DB	7.0	529	89	618	5	623
581	1 settee, 2 lounge chairs	4/28/15	3,331	200DB	7.0	2,826	476	3,302	29	3,331
	Televisions*	10/01/14	13,891	S/L	5.0	13,890	1	13,891	-	13,891
582	Dell Computer Lease	10/01/14	122,098	200DB	5.0	122,098	-	122,098	-	122,098
	Total 9/30/2015 Additions		166,924			166,041	833	166,874	49	166,923
	9/30/2016 Additions									
587	2 Steam Tables	10/26/15	4,259	200DB	15.0	3,710	284	3,994	284	4,278
588	2 Settees, 6 Lounge Chairs, 5 Tables, 2 Resident Room Televisions*	3/22/16	11,295	200DB	12.0	9,720	941	10,661	941	11,602
		10/01/15	7,274	200DB	5.0	5,820	1,455	7,275	1,455	8,730
	Total 9/30/2016 Additions		22,828			19,249	2,680	21,929	2,680	24,609
	9/30/2016 Disposals									
431	2 MAYTAG WASHERS	7/10/01	(1,124)	200DB	7.0	(1,124)	-	(1,124)	-	(1,124)
			(1,124)			(1,124)	-	(1,124)	-	(1,124)
	9/30/2017 Additions									
591	EZ Way Smart Lifts x3 (Capital Lease)	7/01/17	17,864	200DB	7.0	14,355	2,552	15,907	2,552	19,459
	Resident Room Televisions*	10/01/16	1,127	200DB	5.0	675	225	900	225	1,125
	Total 9/30/2017 Additions		18,992			15,031	2,777	17,808	2,777	20,585
	9/30/2017 Disposals									
129	2 Louis SV Arm Chairs	6/09/89	(1,117)	200DB	7.0	(1,117)	-	(1,117)	-	(1,117)
191	PUR FURN FOR LNGE	2/28/93	(1,206)	200DB	7.0	(1,206)	-	(1,206)	-	(1,206)
240	UNIMAC WASHER MODEL UW	10/17/97	(3,000)	200DB	7.0	(3,000)	-	(3,000)	-	(3,000)
429	BOWLS, PLATES, SAUCERS, CUPS	7/23/01	(4,000)	200DB	7.0	(4,000)	-	(4,000)	-	(4,000)
434	BOWLS, PLATES, SAUCERS, CUPS	8/22/01	(4,505)	200DB	7.0	(4,505)	-	(4,505)	-	(4,505)
435	BOWLS (DEPOSIT)	9/26/01	(325)	200DB	7.0	(325)	-	(325)	-	(325)
	Total 9/30/2017 Disposals		(14,153)			(14,153)	-	(14,153)	-	(14,153)
	9/30/2018 Disposals									
85	2 GAS GRILLS	6/17/86	(645)	200DB	7.0	(645)	-	(645)	-	(645)
123	ROLL IN RACK W/ALUM TRA	12/08/88	(569)	200DB	7.0	(569)	-	(569)	-	(569)
199	KIT LIFT	2/28/94	(1,253)	200DB	7.0	(1,253)	-	(1,253)	-	(1,253)
269	REHUPHOLSTERING FURNITURE	9/30/98	(7,215)	200DB	7.0	(7,215)	-	(7,215)	-	(7,215)
270	REUPHOLSTER & WIND TRTM	10/31/98	(6,723)	200DB	7.0	(6,723)	-	(6,723)	-	(6,723)
391	1 HP Deskjet printer and supplies	7/31/00	(1,051)	200DB	5.0	(1,051)	-	(1,051)	-	(1,051)
426	2 HOYER POWER LIFTERS	5/31/01	(2,523)	200DB	7.0	(2,523)	-	(2,523)	-	(2,523)
486	Server & installation	4/04/07	(23,533)	200DB	5.0	(23,533)	-	(23,533)	-	(23,533)
	Total 9/30/2018 Disposals		(43,511)			(43,511)	-	(43,511)	-	(43,511)
	9/30/2020 Additions									
601	Bladder Scanner	6/7/2020	3,746	200DB	7.0	-	535	535	535	1,070
602	Bladder Scanner	6/07/20	3,746	200DB	7.0	-	535	535	535	1,070
603	AED Defibrillator	6/17/20	1,410	200DB	7.0	-	201	201	201	402
604	Blood Pressure Monitor	6/11/20	2,384	200DB	7.0	-	341	341	341	682
604	Blood Pressure Monitor	6/11/20	2,384	200DB	7.0	-	341	341	341	682
605	Blood Pressure Monitor	6/24/20	2,384	200DB	7.0	-	341	341	341	682
606	Posiflex POS 15" LCD Computer	7/16/20	1,509	200DB	7.0	-	216	216	216	432
			17,563			-	2,510	2,510	2,510	5,020
	9/30/2021 Additions									
	Snow Blower	2/16/21	2,073		7.0	-	-	-	296	296
			2,073			-	-	-	296	296
	9/30/2021 Disposals									
	GENERAL MED-WHEELCHR 22	6/30/96	(501)			-	-	-	-	(501)
	1 DIGITAL SCALE-GEN'L MED	11/30/97	(636)			-	-	-	-	(636)
	GENERAL MEDICAL-2 WHEEL	2/28/98	(1,006)			-	-	-	-	(1,006)
	VitaScan LT Bladder Scanner System	4/10/15	(9,171)			-	-	-	-	(9,171)
			(11,314)			-	-	-	-	(11,314)
	Total Moveable Equipment		924,434			906,510	9,976	916,487	8,312	913,485
	Total Fixed Assets		4,465,632			3,392,204	95,525	3,487,730	93,182	3,552,828

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

Name of Facility Hughes Health & Rehabilitation, Inc.	License No. 208-C	Report for Year Ended 9/30/2021	Page 25	of 37	
11. Property Questionnaire					
Part A					
Is the property either owned by the Facility or leased from a Related Party?*		<input 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	73,633				
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 9/30/21					
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	9/30/2021		26	37
Item			Total	CCNH	RHNS	(Specify)
12. Interest						
A. Building, Land Improvement & Non-Movable Equipment						
1. First Mortgage			\$			
Name of Lender		Rate				
Address of Lender						
2. Second Mortgage			\$			
Name of Lender		Rate				
Address of Lender						
3. Third Mortgage			\$			
Name of Lender		Rate				
Address of Lender						
4. Fourth Mortgage			\$			
Name of Lender		Rate				
Address of Lender						
B. CHEFA Loan Information						
1. Original Loan Amount			\$			
2. Loan Origination Date						
3. Interest Rate %						
4. Term						
5. CHEFA Interest Expense						
12 B7. Total Building Interest Expense (A1 - A4 + B5)			\$			

(Carry Subtotals forward to next page)

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

Name of Facility		License No.		Report for Year Ended		Page of	
Hughes Health & Rehabilitation, In		208-C		9/30/2021		27 37	
Item				Total	CCNH	RHNS	(Specify)
Subtotals Brought Forward:							
12. C. Movable Equipment							
1. Automotive Equipment				\$			
A. Item		Rate	Amount				
Lender							
Address of Lender							
2. Other (Specify)				\$			
A. Item		Rate	Amount				
Lender							
Address of Lender							
B. Item		Rate	Amount				
Lender							
Address of Lender							
12. C. 3. Total Movable Equipment Interest Expense (C1 + 2)				\$			
12. D. Other Interest Expense (Specify)				\$	2,318	2,318	
Interest Expense							
13. Total All Interest Expense (12B7 + 12C3 + 12D)				\$	2,318	2,318	
14. Insurance							
a. Insurance on Property (buildings only)				\$	76,804	76,804	
b. Insurance on Automobiles				\$			
c. Insurance other than Property (as specified above)							
1. Umbrella (Blanket Coverage)				\$			
2. Fire and Extended Coverage				\$			
3. Other (Specify)				\$	23,824	23,824	
D&O / Employment / Management Liability / Res Tru							
14d. Total Insurance Expenditures (14a + b + c)				\$	100,628	100,628	
15. Total All Expenditures (A-13 thru C-14)				\$	15,134,740	15,134,740	

D. Adjustments to Statement of Expenditures

Name of Facility				License No.	Report for Year Ended	Page	of
Hughes Health & Rehabilitation, Inc.				208-C	9/30/2021	28	37
Item No.	Page No.	Line No.	Item Description	Total Amount of Decrease	CCNH	RHNS	(Specify)
Page 10 - Salaries and Wages							
1.			Outpatient Service Costs	\$			
2.			Salaries not related to Resident Care	\$			
3.			Occupational Therapy	\$			
4.			Other - See attached Schedule	\$			
Page 13 - Professional Fees							
5.			Resident Care Physicians **	\$			
6.	13	B10a	Occupational Therapy	\$ 476,171	476,171		
7.			Other - See attached Schedule	\$ 15,394	15,394		
Pages 15 & 16 - Administrative and General							
8.			Discriminatory Benefits	\$			
9.	15	1c	Bad Debts	\$ 646,269	646,269		
10.			Accounting	\$			
10a.			Legal	\$ 2,649	2,649		
11.			Telephone	\$			
12.			Cellular Telephone	\$			
13.			Life insurance premiums on the life of Owners, Partners, Operators	\$			
14.	16	L3	Gifts, flowers and coffee shops	\$ 1,428	1,428		
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 *	\$ 22,985	22,985		
19.			Income Tax / Corporate Business Tax	\$			
20.			Fund Raising / Contributions	\$			
21.			Unallowable Management Fees	\$			
22.			Barber and Beauty	\$			
23.			Other - See attached Schedule	\$ 25,086	25,086		
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)				\$ 1,189,982	1,189,982		

* 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	b12o	Respiratory Therapy	\$ 15,394		
Total Other Fees Adjustments			\$ 15,394	\$ -	\$ -

Schedule of Other A&G Adjustments

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
15	k2	Pass-Through Entity Tax	\$ 23,700		
16	m13	Late Fees	39		
16	m13	Miscellaneous Expenses	806		
16	m13	Credit Card Fees	541		
Total Other A&G Adjustments			\$ 25,086	\$ -	\$ -

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	9/30/2021	29	37
Item No.	Page No.	Line No.	Item Description	Total Amount of Decrease	CCNH	RHNS	(Specify)
Subtotals Brought Forward				\$ 1,189,982	1,189,982		
Page 20 - Resident Care Supplies***							
27.	20	5a2	Prescription Drugs	\$ 249,031	249,031		
28.	20	5d	Ambulance/Limousine	\$ 1,098	1,098		
29.	20	5f	X-rays, etc	\$ 11,857	11,857		
30.	20	5h	Laboratory	\$ 44,230	44,230		
31.			Medical Supplies	\$			
32.	20	5e2	Oxygen (non emergency)	\$ 24,140	24,140		
33.			Occupational Therapy	\$			
34.			Other - See Attached Schedule	\$ 90,102	90,102		
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	\$ 22,779	22,779		
45.			Management Fees Direct	\$			
46.			Management Fees Indirect	\$			
47.			Other - Direct	\$			
Not For Profit Providers Only							
48.			Building/Non Movable Eq. Depreciation Unallowable Building Interest - See Attached Schedule	\$			
49. Total Amount of Decrease (Items 1 - 48)				\$ 1,634,899	1,634,899		

*** 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)	\$ 57,919		
20	5i	Rehabilitation Supplies	665		
20	5i	IV - House	96		
20	5i	Medical Supplies - Medicare A	490		
20	5i	Medical Supplies - Managed Care	4,098		
20	5i	IV - Private	531		
20	5i	IV - Medicare A	7,056		
20	5i	IV - Medicaid	3,818		
20	5i	IV - Managed Care	5,604		
20	5i	IV - VA	5,512		
20	5i	Other - Medicare A	145		
20	5i	Other - VA	4,168		
Total Other Ancillary Costs			\$ 90,102	\$ -	\$ -

Schedule of Excess Movable Equipment Depreciation

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
22	7d	Resident Room TV Depreciation (See Fixed Asset Schedule for Detail)	\$ 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)
27	14c3	D&O Insurance	\$ 2,436		
27	14c3	Management Liability Insurance	14,343		
30	IV 8	Stipend for participation in a Survey	6,000		
Total Other Adjustments			\$ 22,779	\$ -	\$ -

Schedule of Other - Direct Adjustments

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

Schedule of Unallowable Building Interest

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

**Hughes Health & Rehabilitation
Disallowance Schedule for Cable TV
9/30/2021**

	<u>Amount</u>	
Total Cable TV Expense	61,519	TB Linked
Monthly Allowable amount	\$ 300	
Months in Cost Report Year	<u>12</u>	
Total Allowable Cost	\$ 3,600	
Disallowed Cable TV	<u><u>\$ 57,919</u></u>	

F. Statement of Revenue

Name of Facility	License No.	Report for Year Ended			Page	of
Hughes Health & Rehabilitation, Inc.	208-C	9/30/2021			30	37
Item	Total	CCNH	RHNS	(Specify)		
I. Resident Room, Board & Routine Care Revenue						
1. a. Medicaid Residents (<i>CT only</i>)	\$ 9,279,852	9,279,852				
b. Medicaid Room and Board Contractual Allowance **	\$ (2,878,097)	(2,878,097)				
2. a. Medicaid (<i>All other states</i>)	\$					
b. Other States Room and Board Contractual Allowance **	\$					
3. a. Medicare Residents (<i>all inclusive</i>)	\$ 1,084,852	1,084,852				
b. Medicare Room and Board Contractual Allowance **	\$ 18,909	18,909				
4. a. Private-Pay Residents and Other	\$ 4,590,593	4,590,593				
b. Private-Pay Room and Board Contractual Allowance **	\$ (281,078)	(281,078)				
II. Other Resident Revenue						
1. a. Prescription Drugs - Medicare	\$ 72,969	72,969				
b. Prescription Drugs - Medicare Contractual Allowance **	\$					
c. Prescription Drugs - Non-Medicare	\$ 42,668	42,668				
d. Prescription Drugs - Non-Medicare Contractual Allowance **	\$					
2. a. Medical Supplies - Medicare	\$					
b. Medical Supplies - Medicare Contractual Allowance **	\$					
c. Medical Supplies - Non-Medicare	\$					
d. Medical Supplies - Non-Medicare Contractual Allowance **	\$					
3. a. Physical Therapy - Medicare	\$ 465,643	465,643				
b. Physical Therapy - Medicare Contractual Allowance **	\$					
c. Physical Therapy - Non-Medicare	\$ 298,671	298,671				
d. Physical Therapy - Non-Medicare Contractual Allowance **	\$					
4. a. Speech Therapy - Medicare	\$ 57,970	57,970				
b. Speech Therapy - Medicare Contractual Allowance **	\$					
c. Speech Therapy - Non-Medicare	\$ 114,911	114,911				
d. Speech Therapy - Non-Medicare Contractual Allowance **	\$					
5. a. Occupational Therapy - Medicare	\$ 603,041	603,041				
b. Occupational Therapy - Medicare Contractual Allowance **	\$					
c. Occupational Therapy - Non-Medicare	\$ 298,736	298,736				
d. Occupational Therapy - Non-Medicare Contractual Allowance **	\$					
6. a. Other (<i>Specify</i>) - Medicare	\$ (856,916)	(856,916)				
b. Other (<i>Specify</i>) - Non-Medicare	\$ (189,598)	(189,598)				
III. Total Resident Revenue (Section I. thru Section II.)	\$ 12,723,126	12,723,126				
IV. Other Revenue*						
1. Meals sold to guests, employees & others	\$					
2. Rental of rooms to non-residents	\$					
3. Telephone	\$					
4. Rental of Television and Cable Services	\$					
5. Interest Income (<i>Specify</i>)	\$ 2,214	2,214				
6. Private Duty Nurses' Fees	\$					
7. Barber, Coffee, Beauty and Gift shops	\$					
8. Other (<i>Specify</i>)	\$ 3,622,197	3,622,197				
V. Total Other Revenue (1 thru 8)	\$ 3,624,411	3,624,411				
VI. Total All Revenue (III + V)	\$ 16,347,537	16,347,537				

* 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	\$ 8,189		
30 II 6a	Radiology - Medicare A	3,766		
30 II 6a	Oxygen - Medicare A	985		
30 II 6a	IV - Medicare A	4,254		
30 II 6a	Contractual Allowance - Medicare B Ther	(350,534)		
30 II 6a	Contractual Allowance - Medicare A Anci	(523,576)		
Total Other Resident Revenue - Medicare		\$ (856,916)	\$ -	\$ -

Schedule of Other Non-Medicare Resident Revenue

Related Exp

Page Ref	Description	CCNH	RHNS	(Specify)
		-		
30 II 6b	Lab - Managed Care	\$ 290		
30 II 6b	IV - Private	(249)		
30 II 6b	IV - Managed Care	249		
30 II 6b	Contractual Allowance GÇô Medicaid Therap	(63,181)		
30 II 6b	Contractual Allowance - MPPR	(39)		
30 II 6b	Contractual Allowance - Medicaid Ancill	(20,068)		
30 II 6b	Contractual Allowance - Hospice Ancilla	(105,169)		
30 II 6b	Therapies - Medicaid	77,367		
30 II 6b	Ancillaries - Medicaid	(78,798)		
Total Other Resident Revenue		\$ (189,598)	\$ -	\$ -

Interest Income

Account

Page Ref	Account	Balance	CCNH	RHNS	(Specify)
			-		
30 IV 5	Interest on late payments from Insurane Companies	N/A	\$ 2,214		
Total Interest Income			\$ 2,214	\$ -	\$ -

Schedule of Other Revenue

Page Ref	Description	CCNH	RHNS	(Specify)
		-		
30 IV 8	HHS Stimulus Payment	\$ 68,642		
30 IV 8	PPP Loan	1,425,162		
30 IV 8	Stipend for participation in a Survey (Disallowed on Pg 29a)	6,000		
30 IV 8	ERC (Employee Retention Credit)	2,168,664		
30 IV 8	CRF Grant	101,164		
30 IV 8	ST of CT Stimulus payment Apr 2020	(147,000)		
30 IV 8	Miscellaneous Revenue (Disallowed on Pg 29a)	(435)		
Total Other Revenue		\$ 3,622,197	\$ -	\$ -

G. Balance Sheet

Name of Facility	License No.	Report for Year Ended	Page	of
Hughes Health & Rehabilitation, Inc.	208-C	9/30/2021	31	37
Account			Amount	
Assets				
A. Current Assets				
1. Cash (on hand and in banks)			\$	1,873,250
2. Resident Accounts Receivable (Less Allowance for Bad Debts)			\$	1,286,576
3. Other Accounts Receivable (Excluding Owners or Related Parties)			\$	1,356,584
4. Inventories			\$	6,378
5. Prepaid Expenses			\$	39,862
a. Prepaid Insurance	38,562			
b. Prepaid CT Corporate Tax	1,300			
c. _____				
d. See Schedule				
6. Interest Receivable			\$	
7. Medicare Final Settlement Receivable			\$	
8. Other Current Assets (itemize)			\$	5,054
Deposits	2,591			
Exchange Account	2,463			
See Schedule				
A-9. Total Current Assets (Lines A1 thru 8)			\$	4,567,704
B. Fixed Assets				
1. Land			\$	
2. Land Improvements	*Historical Cost _____		\$	
	Accum. Depreciation _____	Net		
3. Buildings	*Historical Cost 2,665,413		\$	777,473
	Accum. Depreciation 1,887,940	Net		
4. Leasehold Improvements	*Historical Cost _____		\$	
	Accum. Depreciation _____	Net		
5. Non-Movable Equipment	*Historical Cost 875,786		\$	124,385
	Accum. Depreciation 751,401	Net		
6. Movable Equipment	*Historical Cost 924,431		\$	10,953
	Accum. Depreciation 913,478	Net		
7. Motor Vehicles	*Historical Cost _____		\$	
	Accum. Depreciation _____	Net		
8. Minor Equipment-Not Depreciable			\$	
9. Other Fixed Assets (itemize)			\$	471,019
F/S vs C/R NBV	471,026			
See Schedule	(7)			
B-10. Total Fixed Assets (Lines B1 thru 9)			\$	1,383,830

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

(Carry Total forward to next page)

Schedule of Prepaid Expenses Page 31 Line A5

Page Ref	Line Ref	Description	
Total Prepaid Expenses			\$ -

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

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

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

Page Ref	Line Ref	Description	
31	B9	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	9/30/2021	32	37
Account			Amount	
Total Brought Forward:			\$	5,951,534
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)			\$	5,980,580

* 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	9/30/2021	33	37
Account				Amount	
Liabilities					
A. Current Liabilities					
1. Trade Accounts Payable				\$	542,990
2. Notes Payable (<i>itemize</i>)				\$	

See Schedule					
3. Loans Payable for Equipment (<i>Current portion</i>) (<i>itemize</i>)				\$	1,196,605
Name of Lender		Purpose	Amount	Date Due	
Various		Loans / Leases Payable	1,196,605	Various	
4. Accrued Payroll (<i>Exclusive of Owners and/or Stockholders only</i>)				\$	39,665
5. Accrued Payroll (<i>Owners and/or Stockholders only</i>)				\$	
6. Accrued Payroll Taxes Payable				\$	192,518
7. Medicare Final Settlement Payable				\$	
8. Medicare Current Financing Payable				\$	
9. Mortgage Payable (<i>Current Portion</i>)				\$	
10. Interest Payable (<i>Exclusive of Owner and/or Related Parties</i>)				\$	
11. Accrued Income Taxes*				\$	
12. Other Current Liabilities (<i>itemize</i>)				\$	67,335
401K Payroll Deduction		6,761	Less:current portion	(155,757)	
Life Insurance Payroll Deduction		1,873	Current portion	155,757	
Accrued Property Taxes		58,729			
Accrued Sales Tax		(28)	See Schedule		
A-13. Total Current Liabilities (Lines A1 thru 12)				\$	2,039,113

* 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 9/30/2021	Page 34	of 37
Account				Amount	
Total Brought Forward:				2,039,113	
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>)				\$	
Name and Address of Lender	Amount	Loan Date			
4. Other Long-Term Liabilities (<i>itemize</i>)				\$	
See Schedule					
B-5. Total Long-Term Liabilities (Lines B1 thru 4)				\$	
C. Total All Liabilities (Lines A-13 + B-5)				\$ 2,039,113	

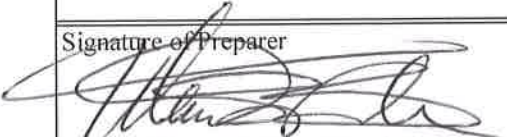
G. Balance Sheet (cont'd)
Reserves and Net Worth

Name of Facility	License No.	Report for Year Ended	Page	of
Hughes Health & Rehabilitation, Inc.	208-C	9/30/2021	35	37
Account			Amount	
A. Reserves				
1. Reserve for value of leased land			\$	
2. Reserve for depreciation value of leased buildings and appurtenances to be amortized			\$	
3. Reserve for depreciation value of leased personal property (<i>Equity</i>)			\$	
4. Reserve for leasehold real properties on which fair rental value is based			\$	
5. Reserve for funds set aside as donor restricted			\$	
6. Total Reserves			\$	
B. Net Worth				
1. Owner's Capital			\$	
2. Capital Stock			\$	16,650
3. Paid-in Surplus			\$	
4. Treasury Stock			\$	
5. Cumulated Earnings			\$	2,709,109
6. Gain or Loss for Period			\$	1,215,708
	10/1/2020	thru 9/30/2021		
7. Total Net Worth			\$	3,941,467
C. Total Reserves and Net Worth			\$	3,941,467
D. Total Liabilities, Reserves, and Net Worth			\$	5,980,580

H. Changes in Total Net Worth

Name of Facility	License No.	Report for Year Ended	Page	of
Hughes Health & Rehabilitation, Inc.	208-C	9/30/2021	36	37
Account			Amount	
A. Balance at End of Prior Period as shown on Report of 09/30/2020			\$	1,311,687
B. Total Revenue (<i>From Statement of Revenue Page 30</i>)			\$	16,347,537
C. Total Expenditures (<i>From Statement of Expenditures Page 27</i>)			\$	15,131,829
D. Net Income or Deficit			\$	1,215,708
E. Balance			\$	2,527,395
F. Additions				
1. Additional Capital Contributed (<i>itemize</i>)				
Total Expenses Per Page 27 \$15,134,740				
F/S vs C/R Depreciation (2,911)				
Total Expenses Per F/S \$15,131,829				
2. Other (<i>itemize</i>)				
Prior Period Adjustments				1,414,072
F-3. Total Additions			\$	1,414,072
G. Deductions				
1. Drawings of Owners/Operators/Partners (<i>Specify</i>)			\$	
Name and Address (<i>No., City, State, Zip</i>)		Title	Amount	
2. Other Withdrawings (<i>Specify</i>)			\$	
Purpose		Amount		
3. Total Deductions			\$	
H. Balance at End of Period			\$	3,941,467
				09/30/21

I. Preparer's/Reviewer's Certification

Name of Facility Hughes Health & Rehabilitation, Inc.		License No. 208-C	Report for Year Ended 9/30/2021	Page 37	of 37
<i>Check appropriate category</i>					
<input checked="" type="checkbox"/> Chronic and Convalescent Nursing Home only (CCNH)		<input type="checkbox"/> Rest Home with Nursing Supervision only (RHNS)		<input type="checkbox"/> (Specify)	
Preparer/Reviewer Certification					
<p>I have prepared and reviewed this report and am familiar with the applicable regulations governing its preparation. I have read the most recent Federal and State issued field audit reports for the Facility and have inquired of appropriate personnel as to the possible inclusion in this report of expenses which are not reimbursable under the applicable regulations. All non-reimbursable expenses of which I am aware (except those expenses known to be automatically removed in the State rate computation system) as a result of reading reports, inquiry or other services performed by me are properly reported as such in this report on Pages 28 and 29 (adjustments to statement of expenditures). Further, the data contained in this report is in agreement with the books and records, as provided to me, by the Facility.</p>					
Signature of Preparer 		Title Principal		Date Signed 2/7/22	
Printed Name of Preparer Matthew S. Bovolack					
Address Address 555 Long Wharf Drive, New Haven, CT 06511				Phone Number 203-781-9600	
Contacted Person Regarding Additional Information Needed Regarding This Report Krista Magura				Phone Number 860-236-5623	
Contact Email Address kmagura@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, 2021 included in the accompanying prescribed form. We have prepared the Cost Report in accordance with the American Institute of Certified Public Accountants' Statements on Standards for Consulting Services. The Cost Report was prepared in conformity with regulations prescribed by The State of CT Department of Social Services (DSS) from data provided to us by the management of 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
February 7, 2022

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

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

Facility Name 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 2018 edition of the American Hospital Association guidelines?

Explanation: _____

Yes No

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

Explanation: _____

Yes No

18. Were all discrepancies on the Error Page addressed?

Explanation: _____

Yes No

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

Explanation: _____

Yes No

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

Explanation: _____

Yes No

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

Explanation: _____

Yes No

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

Explanation: _____

Client: **Hughes Health & Rehab**
 Engagement: **Medicaid - Hughes Health & Rehabilitation**
 Period Ending: **9/30/2021**
 Trial Balance: **A.01 - TB-CCNH**

Account	Description	UNADJ 9/30/2021	JE Ref #	AJE	FINAL 9/30/2021
1000-00-10	Cash Gô Fleet	1,872,750.00			1,872,750.00
1005-00-10	Petty Cash	500.00			500.00
1100-00-10	A/R Private	813,666.00			813,666.00
1105-00-10	A/R Private Coinsurance	51,367.00			51,367.00
1110-00-10	A/R Medicare Part A	125,930.00			125,930.00
1115-00-10	A/R Medicare Part B	87,378.00			87,378.00
1120-00-10	A/R Medicaid	641,973.00			641,973.00
1125-00-10	A/R Medicaid Coinsurance	25,415.00			25,415.00
1130-00-10	A/R Applied Income	30,478.00			30,478.00
1135-00-10	A/R Hospice	10,369.00			10,369.00
1150-00-10	Allowance For Doubtful Accounts	(500,000.00)			(500,000.00)
1175-00-10	Employee Retention Credit Receivable	1,356,584.00			1,356,584.00
1205-00-10	Loans Receivable	(1,037,664.00)			(1,037,664.00)
1300-00-10	Deposits	2,591.00			2,591.00
1310-00-10	Exchange Account	2,463.00			2,463.00
1400-00-10	Inventory	6,378.00			6,378.00
1500-00-10	Prepaid Insurance	38,562.00			38,562.00
1505-00-10	Prepaid CT Corporate Tax	1,300.00			1,300.00
1600-00-10	Leasehold Improvements	2,534,877.00			2,534,877.00
1605-00-10	Accum. Deprec. L.H.I.	(1,327,474.00)			(1,327,474.00)
1610-00-10	Moveable Equipment	853,344.00			853,344.00
1615-00-10	Accum. Deprec. Moveable	(837,254.00)			(837,254.00)
1620-00-10	Non-Moveable Equipment	704,230.00			704,230.00
1625-00-10	Accum. Deprec. Non-Moveable	(614,708.00)			(614,708.00)
1640-00-10	Generator	184,500.00			184,500.00
1645-00-10	Accum. Deprec. Generator	(113,685.00)			(113,685.00)
1650-00-10	Organization Expense	546.00			546.00
1660-00-10	Land Held for Sale	70,000.00			70,000.00
1665-00-10	Impairment Valuation Allowance	(41,500.00)			(41,500.00)
2000-00-10	Accounts Payable	(369,734.00)			(369,734.00)
2001-00-10	Accounts Payable - Other	(173,256.00)			(173,256.00)
2130-00-10	Lease Payable #7 - wireless call system	(11,941.00)			(11,941.00)
2135-00-10	CT DSS Loan 4-2020	(147,000.00)			(147,000.00)
2200-00-10	Accrued Payroll	(39,665.00)			(39,665.00)
2217-00-10	Accrued Payroll Taxes	(192,518.00)			(192,518.00)
2245-00-10	401K Payroll Deduction	(6,761.00)			(6,761.00)
2250-00-10	Life Insurance Payroll Deduction	(1,873.00)			(1,873.00)
2305-00-10	Accrued Property Taxes	(58,729.00)			(58,729.00)
2315-00-10	Accrued Sales Tax	28.00			28.00
2460-00-10	Less:current portion	155,757.00			155,757.00
2461-00-10	Current portion	(155,757.00)			(155,757.00)
2900-00-10	Shareholders Distributions	35,000.00			35,000.00
3000-00-10	Capital Stock Issued	(16,650.00)			(16,650.00)
3005-00-10	Accumulated Adjustments	(18,964.00)			(18,964.00)
3010-00-10	Stockholders Undistributed Income	(277,875.00)			(277,875.00)
3015-00-10	Other Adjustments	(32,765.00)			(32,765.00)
3020-00-10	Retained Earnings	(2,414,505.00)			(2,414,505.00)
40-5003-20	Salaries - Other Administrative	0.00		(97,107.00)	(97,107.00)
			AJE - 1	(97,107.00)	
40-5135-00	Insurance - Medical & Dental	0.00		(42,212.00)	(42,212.00)
			AJE - 4	(42,212.00)	
40-5210-00	Telephone	0.00		(1,253.00)	(1,253.00)
			AJE - 2	(1,253.00)	
4000-02-10	Room & Board Medicare A	(1,084,852.00)			(1,084,852.00)

Account	Description	UNADJ	JE Ref #	AJE	FINAL
		9/30/2021			9/30/2021
4000-03-10	Room & Board - Medicaid	(9,279,852.00)			(9,279,852.00)
4000-04-10	Room & Board - Hospice	(349,086.00)			(349,086.00)
4000-05-10	Room & Board - Managed Care	(1,251,881.00)			(1,251,881.00)
4000-07-10	Room & Board - VA	(1,213,480.00)			(1,213,480.00)
4001-01-10	Room & Board - Private	(1,776,146.00)			(1,776,146.00)
4010-01-10	Contractual Allowance - Private	(595,275.00)			(595,275.00)
4010-02-10	Contractual Allowance - Medicare A	(18,909.00)			(18,909.00)
4010-03-10	Contractual Allowance - Medicaid	2,878,097.00			2,878,097.00
4010-05-10	Contractual Allowance - Managed Care	720,438.00			720,438.00
4010-07-10	Contractual Allowance - VA	155,915.00			155,915.00
4030-02-10	PT - Medicare A	(181,656.00)			(181,656.00)
4030-05-10	PT - Managed Care	(298,671.00)			(298,671.00)
4030-60-10	PT - Medicare B	(283,987.00)			(283,987.00)
4040-01-10	ST - Private	(56,560.00)			(56,560.00)
4040-02-10	ST - Medicare A	(57,970.00)			(57,970.00)
4040-05-10	ST - Managed Care	(58,351.00)			(58,351.00)
4050-02-10	OT - Medicare A	(193,670.00)			(193,670.00)
4050-05-10	OT - Managed Care	(298,736.00)			(298,736.00)
4050-06-10	OT - Medicare B	(409,371.00)			(409,371.00)
4060-01-10	Pharmacy - Private	2,293.00			2,293.00
4060-02-10	Pharmacy - Medicare A	(72,969.00)			(72,969.00)
4060-05-10	Pharmacy - Managed Care	(44,961.00)			(44,961.00)
4070-02-10	Lab - Medicare A	(8,189.00)			(8,189.00)
4070-05-10	Lab - Managed Care	(290.00)			(290.00)
4080-02-10	Radiology - Medicare A	(3,766.00)			(3,766.00)
4090-02-10	Oxygen - Medicare A	(985.00)			(985.00)
4100-01-10	IV - Private	249.00			249.00
4100-02-10	IV - Medicare A	(4,254.00)			(4,254.00)
4100-05-10	IV - Managed Care	(249.00)			(249.00)
4260-07-10	Miscellaneous Income	(3,622,197.00)			(3,622,197.00)
4280-07-10	Interest Income - Taxable	(2,214.00)			(2,214.00)
4300-03-10	Contractual Allowance GÇô Medicaid Therap	63,181.00			63,181.00
4300-06-10	Contractual Allowance - Medicare B Ther	350,534.00			350,534.00
4305-06-10	Contractual Allowance - MPPR	39.00			39.00
4310-02-10	Contractual Allowance - Medicare A Anci	523,576.00			523,576.00
4310-03-10	Contractual Allowance - Medicaid Ancill	20,068.00			20,068.00
4310-04-10	Contractual Allowance - Hospice Ancilla	105,169.00			105,169.00
4400-03-10	Therapies - Medicaid	(77,367.00)			(77,367.00)
4410-03-10	Ancillaries - Medicaid	78,798.00			78,798.00
5000-45-10	Salaries GÇô Maintenance	146,830.00			146,830.00
5000-55-10	Salaries GÇô Social Services	154,196.00			154,196.00
5000-60-10	Salaries GÇô RN	1,769,401.00			1,769,401.00
5000-65-10	Salaries GÇô Dietician	89,432.00			89,432.00
5000-80-10	Salaries GÇô Recreation	175,766.00			175,766.00
5001-40-10	Salaries GÇô Administrator	217,574.00			217,574.00
5001-45-10	Salaries - Maintenance Supervisor	90,619.00			90,619.00
5001-60-10	Salaries GÇô LPN	1,302,551.00			1,302,551.00
5002-40-10	Salaries - Controller	106,391.00			106,391.00
5002-60-10	Salaries GÇô CNA	2,094,539.00			2,094,539.00
5003-40-10	Salaries GÇô Other Administrative	698,770.00			698,770.00
5003-60-10	Salaries GÇô Orderlies	39,823.00			39,823.00
5004-60-10	Salaries GÇô Director of Nurses	159,220.00			159,220.00
5100-40-10	Accounting Services	48,718.00			48,718.00
5105-40-10	Advertising GÇô Help Wanted	8,726.00			8,726.00
5110-40-10	Advertising GÇô Public Relations	22,985.00			22,985.00
5117-40-10	401(k) Contribution	14,061.00			14,061.00
5120-40-10	Education & Seminars	2,517.00			2,517.00
5125-40-10	Employee Gifts & Parties	16,952.00			16,952.00

Account	Description	UNADJ 9/30/2021	JE Ref #	AJE	FINAL 9/30/2021
5130-40-10	Insurance GÇô Business	266,054.00		(242,230.00)	23,824.00
			AJE - 5	(242,230.00)	
5135-40-10	Insurance GÇô Medical & Dental	882,476.00			882,476.00
5140-40-10	Leased Equipment	6,258.00			6,258.00
5145-40-10	Legal Services	20,329.00			20,329.00
5150-40-10	Licenses	2,175.00			2,175.00
5155-40-10	Membership Dues	14,963.00		(541.00)	14,422.00
			AJE - 3	(541.00)	
5160-40-10	Miscellaneous Expenses	4,647.00			4,647.00
5170-40-10	Office Supplies	31,819.00		(5,437.00)	26,382.00
			AJE - 7	(5,437.00)	
5175-40-10	Payroll Processing	29,692.00			29,692.00
5180-40-10	Payroll Taxes	504,223.00			504,223.00
5185-40-10	Postage	4,146.00			4,146.00
5190-40-10	Property Taxes GÇô Personal	15,557.00			15,557.00
5195-40-10	Property Taxes GÇô Real	103,934.00			103,934.00
5197-40-10	Provider User Fee	672,737.00			672,737.00
5200-40-10	Purchased Services	250,141.00		(10,795.00)	239,346.00
			AJE - 6	(10,795.00)	
5210-40-10	Telephone	68,432.00			68,432.00
5215-40-10	Transportation	1,098.00			1,098.00
5220-40-10	Travel Expenses	1,604.00			1,604.00
5220-45-10	Electricity	67,465.00			67,465.00
5225-45-10	Gas	25,127.00			25,127.00
5230-45-10	Heat	40,450.00			40,450.00
5235-45-10	Maintenance Supplies	89,587.00			89,587.00
5240-45-10	Water	55,538.00			55,538.00
5245-50-10	Rent	124,932.00			124,932.00
5250-50-10	Depreciation GÇô Leasehold Improvements	55,438.00			55,438.00
5255-50-10	Depreciation GÇô Moveable Equipment	8,689.00			8,689.00
5260-50-10	Depreciation GÇô Non-Moveable Equipment	15,249.00			15,249.00
5270-50-10	Depreciation GÇô Generator	10,895.00			10,895.00
5290-60-10	Medical Records	60.00			60.00
5300-60-10	Purchased Services - Nursing	15,394.00			15,394.00
5305-60-10	Rehabilitation Supplies	665.00			665.00
5310-60-10	Uniforms	9,385.00			9,385.00
5315-60-10	Medicine Cabinet Drugs	66,726.00			66,726.00
5320-60-10	Medical/Therapeutic Supplies	259,448.00			259,448.00
5325-60-10	Oxygen - House Supply	3,281.00			3,281.00
5330-60-10	IV - House	96.00			96.00
5340-60-10	Oxygen Supplies	4,651.00			4,651.00
5340-65-10	Food Supplies	15,004.00			15,004.00
5345-65-10	Kitchen Supplies (Non Food)	6,990.00			6,990.00
5350-65-10	Purchased Services - Dietary	1,337,021.00			1,337,021.00
5360-70-10	Purchased Services GÇô Laundry	117,578.00			117,578.00
5365-75-10	Housekeeping Supplies	10,375.00			10,375.00
5370-75-10	Purchased Services - Housekeeping	526,709.00		(38,283.00)	488,426.00
			AJE - 6	(38,283.00)	
5375-80-10	Recreation Supplies	10,369.00			10,369.00
5380-85-10	Consultant GÇô Dentist	9,048.00			9,048.00
5385-85-10	Consultant GÇô Dietician	69.00			69.00
5390-85-10	Consultant GÇô Medical Director	36,000.00			36,000.00
5405-85-10	Consultant GÇô Pharmacist	11,791.00			11,791.00
60-5000-20	Salaries - RN	0.00		(433,375.00)	(433,375.00)
			AJE - 1	(433,375.00)	
6020-02-10	Medical Supplies - Medicare A	490.00			490.00
6020-05-10	Medical Supplies - Managed Care	4,098.00			4,098.00
6030-01-10	PT - Private	1,061.00			1,061.00

Account	Description	UNADJ 9/30/2021	JE Ref #	AJE	FINAL 9/30/2021
6030-02-10	PT - Medicare A	93,601.00			93,601.00
6030-03-10	PT - Medicaid	10,528.00			10,528.00
6030-05-10	PT - Managed Care	66,128.00			66,128.00
6030-06-10	PT - Medicare B	289,768.00			289,768.00
6030-07-10	PT - VA	33,186.00			33,186.00
6040-01-10	ST - Private	33.00			33.00
6040-02-10	ST - Medicare A	24,943.00			24,943.00
6040-03-10	ST - Medicaid	1,394.00			1,394.00
6040-05-10	ST - Managed Care	11,448.00			11,448.00
6040-06-10	ST - Medicare B	58,562.00			58,562.00
6040-07-10	ST - VA	5,066.00			5,066.00
6050-01-10	OT - Private	141.00			141.00
6050-02-10	OT - Medicare A	97,410.00			97,410.00
6050-03-10	OT - Medicaid	9,453.00			9,453.00
6050-05-10	OT - Managed Care	64,719.00			64,719.00
6050-06-10	OT - Medicare B	276,201.00			276,201.00
6050-07-10	OT - VA	28,247.00			28,247.00
6060-01-10	Pharmacy - Private	4,837.00			4,837.00
6060-02-10	Pharmacy - Medicare A	73,054.00			73,054.00
6060-03-10	Pharmacy - Medicaid	15,970.00			15,970.00
6060-04-10	Pharmacy - Hospice	41.00			41.00
6060-05-10	Pharmacy - Managed Care	66,802.00			66,802.00
6060-07-10	Pharmacy VA	88,327.00			88,327.00
6070-02-10	Lab - Medicare A	19,470.00			19,470.00
6070-03-10	Lab - Medicaid	3,058.00			3,058.00
6070-05-10	Lab - Managed Care	14,050.00			14,050.00
6070-07-10	Lab VA	7,652.00			7,652.00
6080-02-10	Radiology - Medicare A	4,180.00			4,180.00
6080-03-10	Radiology - Medicaid	1,342.00			1,342.00
6080-05-10	Radiology - Managed Care	4,473.00			4,473.00
6080-07-10	RADIOLOGY VA	1,862.00			1,862.00
6090-01-10	Oxygen - Private	1,796.00			1,796.00
6090-02-10	Oxygen - Medicare A	4,080.00			4,080.00
6090-03-10	Oxygen - Medicaid	5,676.00			5,676.00
6090-04-10	Oxygen - Hospice	138.00			138.00
6090-05-10	Oxygen - Managed Care	1,733.00			1,733.00
6090-07-10	Oxygen VA	2,785.00			2,785.00
6100-01-10	IV - Private	531.00			531.00
6100-02-10	IV - Medicare A	7,056.00			7,056.00
6100-03-10	IV - Medicaid	3,818.00			3,818.00
6100-05-10	IV - Managed Care	5,604.00			5,604.00
6100-07-10	IV - VA	5,512.00			5,512.00
6140-02-10	Other - Medicare A	145.00			145.00
6140-07-10	Other - VA	4,168.00			4,168.00
6210-07-10	Cable Television	61,519.00			61,519.00
8000-90-10	Bad Debts	646,269.00			646,269.00
8010-90-10	Interest Expense	2,318.00			2,318.00
8017-90-10	Pass-Through Entity Tax	23,700.00			23,700.00
R0001	RN - Administrative	0.00		433,375.00	433,375.00
			AJE - 1	433,375.00	
R0002	Cell Phone	0.00		1,253.00	1,253.00
			AJE - 2	1,253.00	
R0007	Life Insurance	0.00		42,212.00	42,212.00
			AJE - 4	42,212.00	
R0008	Property & Liability Insurance	0.00		76,804.00	76,804.00
			AJE - 5	76,804.00	
R0012	Fees	0.00		541.00	541.00
			AJE - 3	541.00	

Account	Description	UNADJ 9/30/2021	JE Ref #	AJE	FINAL 9/30/2021
R0013	garbage removal	0.00		38,283.00	38,283.00
			AJE - 6	38,283.00	
R0019	Admissions	0.00		97,107.00	97,107.00
			AJE - 1	97,107.00	
R0020	Bank Charges	0.00		5,437.00	5,437.00
			AJE - 7	5,437.00	
R0021	Workers Comp Insurance	0.00		165,426.00	165,426.00
			AJE - 5	165,426.00	
R0024	Lawn Care / Snow Removal	0.00		10,795.00	10,795.00
			AJE - 6	10,795.00	
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: **9/30/2021**
 Trial Balance: **A,01 - TB-CCNH**
 Workpaper: **A,03 - TB Combined Detail LS**

Account	Description	UNADJ 9/30/2021	JE Ref #	AJE	ADJ 9/30/2021	1st PP-FINAL 9/30/2020
Group : [10-A]	Salaries and Wages					
Subgroup : [2]	Administrators					
40-5001-20	Salaries - Administrator	0.00		0.00	0.00	201,040.00
5001-40-10	Salaries GÇö Adminstrator	217,574.00		0.00	217,574.00	0.00
Subtotal [2] Administrators		217,574.00		0.00	217,574.00	201,040.00
Subgroup : [4]	Other Administrative Salaries					
40-5003-20	Salaries - Other Administrative	0.00		(97,107.00)	(97,107.00)	558,089.00
5003-40-10	Salaries GÇö Other Administrative	698,770.00	AJE - 1	0.00	698,770.00	0.00
Subtotal [4] Other Administrative Salaries		698,770.00		(97,107.00)	601,663.00	558,089.00
Subgroup : [5A]	Head Dietitian					
5000-65-10	Salaries GÇö Dietician	89,432.00		0.00	89,432.00	0.00
65-5000-20	Salaries - Dietician	0.00		0.00	0.00	79,739.00
Subtotal [5A] Head Dietitian		89,432.00		0.00	89,432.00	79,739.00
Subgroup : [6B]	Other Housekeeping Workers					
75-5000-20	Salaries - Housekeeping	0.00		0.00	0.00	301,895.00
Subtotal [6B] Other Housekeeping Workers		0.00		0.00	0.00	301,895.00
Subgroup : [7A]	Engineer or Chief of Maintenance					
45-5001-20	Salaries - Engineering Supervisor	0.00		0.00	0.00	75,595.00
5001-45-10	Salaries - Maintenance Supervisor	90,619.00		0.00	90,619.00	0.00
Subtotal [7A] Engineer or Chief of Maintenance		90,619.00		0.00	90,619.00	75,595.00
Subgroup : [7B]	Other Maintenance Workers					
45-5000-20	Salaries - Engineering	0.00		0.00	0.00	164,788.00
5000-45-10	Salaries GÇö Maintenance	146,830.00		0.00	146,830.00	0.00
Subtotal [7B] Other Maintenance Workers		146,830.00		0.00	146,830.00	164,788.00
Subgroup : [8B]	Other Laundry Workers					
70-5000-20	Salaries - Laundry	0.00		0.00	0.00	67,040.00
Subtotal [8B] Other Laundry Workers		0.00		0.00	0.00	67,040.00
Subgroup : [11A]	Head Accountant					
40-5002-20	Salaries - Controller	0.00		0.00	0.00	96,421.00
5002-40-10	Salaries - Controller	106,391.00		0.00	106,391.00	0.00
Subtotal [11A] Head Accountant		106,391.00		0.00	106,391.00	96,421.00
Subgroup : [12A]	Director of Nurses/Assistant Director					
60-60-10	Salaries GÇö Director of Nurses	159,220.00		0.00	159,220.00	0.00
60-5004-20	Salaries - Director of Nurses	0.00		0.00	0.00	139,874.00
Subtotal [12A] Director of Nurses/Assistant Director		159,220.00		0.00	159,220.00	139,874.00
Subgroup : [12B1]	RNs - Direct Care					
5000-60-10	Salaries GÇö RN	1,769,401.00		0.00	1,769,401.00	0.00
60-5000-20	Salaries - RN	0.00	AJE - 1	(433,375.00)	(433,375.00)	1,248,765.00
Subtotal [12B1] RNs - Direct Care		1,769,401.00		(433,375.00)	1,336,026.00	1,248,765.00
Subgroup : [12B2]	RNs - Administrative					
R0001	RN - Administrative	0.00	AJE - 1	433,375.00	433,375.00	452,268.00
Subtotal [12B2] RNs - Administrative		0.00		433,375.00	433,375.00	452,268.00
Subgroup : [12C1]	LPNs - Direct Care					
5001-60-10	Salaries GÇö LPN	1,302,551.00		0.00	1,302,551.00	0.00
60-5001-20	Salaries - LPN	0.00		0.00	0.00	1,493,830.00
Subtotal [12C1] LPNs - Direct Care		1,302,551.00		0.00	1,302,551.00	1,493,830.00
Subgroup : [12D]	Aides and Attendants					
5002-60-10	Salaries GÇö CNA	2,094,539.00		0.00	2,094,539.00	0.00
5003-60-10	Salaries GÇö Orderlies	39,823.00		0.00	39,823.00	0.00
60-5002-20	Salaries - CNA	0.00		0.00	0.00	2,361,668.00
60-5003-20	Salaries - Orderlies	0.00		0.00	0.00	27,217.00
Subtotal [12D] Aides and Attendants		2,134,362.00		0.00	2,134,362.00	2,388,885.00
Subgroup : [12H]	Recreation Workers					
5000-80-10	Salaries GÇö Recreation	175,766.00		0.00	175,766.00	0.00
80-5000-20	Salaries - Recreation	0.00		0.00	0.00	178,663.00
Subtotal [12H] Recreation Workers		175,766.00		0.00	175,766.00	178,663.00
Subgroup : [12M]	Social Workers/Case Management					
5000-65-10	Salaries GÇö Social Services	154,196.00		0.00	154,196.00	0.00
55-5000-20	Salaries - Social Services	0.00		0.00	0.00	153,031.00
Subtotal [12M] Social Workers/Case Management		154,196.00		0.00	154,196.00	153,031.00
Subgroup : [12O]	Other					
R0019	Admissions	0.00	AJE - 1	97,107.00	97,107.00	65,731.00
Subtotal [12O] Other		0.00		97,107.00	97,107.00	65,731.00
Total [10-A] Salaries and Wages		7,045,112.00		0.00	7,045,112.00	7,665,654.00
Group : [13-B]	Professional Fees					
Subgroup : [1]	Dietitian					
5385-85-10	Consultant GÇö Dietitian	69.00		0.00	69.00	0.00
Subtotal [1] Dietitian		69.00		0.00	69.00	0.00
Subgroup : [2]	Dentist					
5380-85-10	Consultant GÇö Dentist	9,048.00		0.00	9,048.00	0.00
85-5380-00	Consultant - Dentist	0.00		0.00	0.00	7,656.00
Subtotal [2] Dentist		9,048.00		0.00	9,048.00	7,656.00

Client: **Hughes Health & Rehab**
 Engagement: **Medicaid - Hughes Health & Rehabilitation**
 Period Ending: **9/30/2021**
 Trial Balance: **A.01 - TB-CCNH**
 Workpaper: **A.03 - TB Combined Detail LS**

Account	Description	UNADJ 9/30/2021	JE Ref #	AJE	ADJ 9/30/2021	1st PP-FINAL 9/30/2020
Subgroup : [3]	Pharmacist					
5405-85-10	Consultant GÇô Pharmacist	11,791.00		0.00	11,791.00	0.00
85-5405-00	Consultant - Pharmacist	0.00		0.00	0.00	10,428.00
Subtotal [3] Pharmacist		11,791.00		0.00	11,791.00	10,428.00
Subgroup : [5A]	PT - Resident Care					
01-6030-01	PT - Private	0.00		0.00	0.00	210.00
01-6030-02	PT - Medicare A	0.00		0.00	0.00	192,882.00
01-6030-03	PT - Medicaid	0.00		0.00	0.00	13,847.00
01-6030-04	PT - Hospice	0.00		0.00	0.00	38.00
01-6030-05	PT - Managed Care	0.00		0.00	0.00	51,617.00
01-6030-06	PT - Medicare B	0.00		0.00	0.00	306,275.00
01-6030-07	PT - VA	0.00		0.00	0.00	25,268.00
6030-01-10	PT - Private	1,061.00		0.00	1,061.00	0.00
6030-02-10	PT - Medicare A	93,601.00		0.00	93,601.00	0.00
6030-03-10	PT - Medicaid	10,528.00		0.00	10,528.00	0.00
6030-05-10	PT - Managed Care	66,128.00		0.00	66,128.00	0.00
6030-06-10	PT - Medicare B	289,768.00		0.00	289,768.00	0.00
6030-07-10	PT - VA	33,186.00		0.00	33,186.00	0.00
Subtotal [5A] PT - Resident Care		494,272.00		0.00	494,272.00	590,137.00
Subgroup : [8A]	Medical Director					
5390-85-10	Consultant GÇô Medical Director	36,000.00		0.00	36,000.00	0.00
85-5390-00	Consultant - Medical Director	0.00		0.00	0.00	30,200.00
Subtotal [8A] Medical Director		36,000.00		0.00	36,000.00	30,200.00
Subgroup : [8B]	Utilization Review					
85-5400-00	Consultant - Medical Staff	0.00		0.00	0.00	300.00
Subtotal [8B] Utilization Review		0.00		0.00	0.00	300.00
Subgroup : [9A]	ST - Resident Care					
01-6040-02	ST - Medicare A	0.00		0.00	0.00	54,691.00
01-6040-03	ST - Medicaid	0.00		0.00	0.00	1,938.00
01-6040-04	ST - Hospice	0.00		0.00	0.00	63.00
01-6040-05	ST - Managed Care	0.00		0.00	0.00	15,455.00
01-6040-06	ST - Medicare B	0.00		0.00	0.00	90,257.00
01-6040-07	ST - VA	0.00		0.00	0.00	11,610.00
6040-01-10	ST - Private	33.00		0.00	33.00	0.00
6040-02-10	ST - Medicare A	24,943.00		0.00	24,943.00	0.00
6040-03-10	ST - Medicaid	1,394.00		0.00	1,394.00	0.00
6040-05-10	ST - Managed Care	11,448.00		0.00	11,448.00	0.00
6040-06-10	ST - Medicare B	58,562.00		0.00	58,562.00	0.00
6040-07-10	ST - VA	5,066.00		0.00	5,066.00	0.00
Subtotal [9A] ST - Resident Care		101,446.00		0.00	101,446.00	174,014.00
Subgroup : [10A]	OT - Resident Care					
01-6050-01	OT - Private	0.00		0.00	0.00	231.00
01-6050-02	OT - Medicare A	0.00		0.00	0.00	193,631.00
01-6050-03	OT - Medicaid	0.00		0.00	0.00	9,553.00
01-6050-04	OT - Hospice	0.00		0.00	0.00	50.00
01-6050-05	OT - Managed Care	0.00		0.00	0.00	52,937.00
01-6050-06	OT - Medicare B	0.00		0.00	0.00	192,528.00
01-6050-07	OT - VA	0.00		0.00	0.00	18,188.00
6050-01-10	OT - Private	141.00		0.00	141.00	0.00
6050-02-10	OT - Medicare A	97,410.00		0.00	97,410.00	0.00
6050-03-10	OT - Medicaid	9,453.00		0.00	9,453.00	0.00
6050-05-10	OT - Managed Care	64,719.00		0.00	64,719.00	0.00
6050-06-10	OT - Medicare B	276,201.00		0.00	276,201.00	0.00
6050-07-10	OT - VA	28,247.00		0.00	28,247.00	0.00
Subtotal [10A] OT - Resident Care		476,171.00		0.00	476,171.00	467,118.00
Subgroup : [12]	Other					
5300-60-10	Purchased Services - Nursing	15,394.00		0.00	15,394.00	0.00
60-5300-00	Purchased Services - Nursing	0.00		0.00	0.00	17,400.00
Subtotal [12] Other		15,394.00		0.00	15,394.00	17,400.00
Total [13-B] Professional Fees		1,144,191.00		0.00	1,144,191.00	1,297,253.00
Group : [15]	Expenditures Other than Salaries					
Subgroup : [1A1]	Workmen's Compensation					
R0021	Workers Comp Insurance	0.00	AJE - 5	165,426.00	165,426.00	158,390.00
				165,426.00		
Subtotal [1A1] Workmen's Compensation		0.00		165,426.00	165,426.00	158,390.00
Subgroup : [1A4]	Social Security (FICA)					
40-5180-00	Payroll Taxes	0.00		0.00	0.00	617,968.00
5180-40-10	Payroll Taxes	504,223.00		0.00	504,223.00	0.00
Subtotal [1A4] Social Security (FICA)		504,223.00		0.00	504,223.00	617,968.00
Subgroup : [1A5]	Health Insurance					
40-5135-00	Insurance - Medical & Dental	0.00	AJE - 4	(42,212.00)	(42,212.00)	882,780.00
				(42,212.00)		
5135-40-10	Insurance GÇô Medical & Dental	882,476.00		0.00	882,476.00	0.00
Subtotal [1A5] Health Insurance		882,476.00		(42,212.00)	840,264.00	882,780.00
Subgroup : [1A6]	Life Insurance					
R0007	Life Insurance	0.00	AJE - 4	42,212.00	42,212.00	46,952.00
				42,212.00		
Subtotal [1A6] Life Insurance		0.00		42,212.00	42,212.00	46,952.00
Subgroup : [1A8]	Uniform Allowance					
5310-60-10	Uniforms	9,385.00		0.00	9,385.00	0.00
60-5310-00	Uniforms	0.00		0.00	0.00	11,906.00
Subtotal [1A8] Uniform Allowance		9,385.00		0.00	9,385.00	11,906.00

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Account	Description	UNADJ 9/30/2021	JE Ref #	AJE	ADJ 9/30/2021	1st PP-FINAL 9/30/2020
Subgroup : [1A9]	Other					
5117-40-10	401(k) Contribution	14,061.00		0.00	14,061.00	0.00
Subtotal [1A9] Other		14,061.00		0.00	14,061.00	0.00
Subgroup : [1C]	Bad Debts					
8000-90-10	Bad Debts	646,269.00		0.00	646,269.00	0.00
90-8000-00	Bad Debts	0.00		0.00	0.00	1,354,684.00
Subtotal [1C] Bad Debts		646,269.00		0.00	646,269.00	1,354,684.00
Subgroup : [1D]	Accounting and Auditing					
40-5100-00	Accounting Services	0.00		0.00	0.00	39,846.00
5100-40-10	Accounting Services	48,718.00		0.00	48,718.00	0.00
Subtotal [1D] Accounting and Auditing		48,718.00		0.00	48,718.00	39,846.00
Subgroup : [1E]	Legal					
40-5145-00	Legal Services	0.00		0.00	0.00	205,431.00
5145-40-10	Legal Services	20,329.00		0.00	20,329.00	0.00
Subtotal [1E] Legal		20,329.00		0.00	20,329.00	205,431.00
Subgroup : [1G]	Office Supplies					
40-5170-00	Office Supplies	0.00		0.00	0.00	23,153.00
5170-40-10	Office Supplies	31,819.00		(5,437.00)	26,382.00	0.00
			AJE - 7	(5,437.00)		
Subtotal [1G] Office Supplies		31,819.00		(5,437.00)	26,382.00	23,153.00
Subgroup : [1H1]	Telephone and Telegraph					
40-5210-00	Telephone	0.00		(1,253.00)	(1,253.00)	52,016.00
			AJE - 2	(1,253.00)		
5210-40-10	Telephone	68,432.00		0.00	68,432.00	0.00
Subtotal [1H1] Telephone and Telegraph		68,432.00		(1,253.00)	67,179.00	52,016.00
Subgroup : [1H2]	Cellular Phones and Beepers					
R0002	Cell Phone	0.00		1,253.00	1,253.00	1,432.00
			AJE - 2	1,253.00		
Subtotal [1H2] Cellular Phones and Beepers		0.00		1,253.00	1,253.00	1,432.00
Subgroup : [1J]	Corporation Business Taxes					
90-8015-00	Income Tax - Connecticut	0.00		0.00	0.00	15,556.00
Subtotal [1J] Corporation Business Taxes		0.00		0.00	0.00	15,556.00
Subgroup : [1K2]	Other					
8017-90-10	Pass-Through Entity Tax	23,700.00		0.00	23,700.00	0.00
90-8017-00	Pass-Through Entity Tax	0.00		0.00	0.00	10,180.00
Subtotal [1K2] Other		23,700.00		0.00	23,700.00	10,180.00
Subgroup : [1K3]	Resident Day User Fee					
40-5197-00	Provider Tax - State of Connecticut	0.00		0.00	0.00	727,754.00
5197-40-10	Provider User Fee	672,737.00		0.00	672,737.00	0.00
Subtotal [1K3] Resident Day User Fee		672,737.00		0.00	672,737.00	727,754.00
Total [15] Expenditures Other than Salaries		2,922,149.00		159,989.00	3,082,138.00	4,148,048.00
Group : [16]	Expenditures Other than Salaries (cont'd) - Admin. and General					
Subgroup : [3]	Gifts to Staff and Residents					
40-5125-00	Employee Gifts & Parties	0.00		0.00	0.00	18,713.00
5125-40-10	Employee Gifts & Parties	16,952.00		0.00	16,952.00	0.00
Subtotal [3] Gifts to Staff and Residents		16,952.00		0.00	16,952.00	18,713.00
Subgroup : [4]	Employee Travel					
40-5220-00	Travel Expenses	0.00		0.00	0.00	1,288.00
5220-40-10	Travel Expenses	1,604.00		0.00	1,604.00	0.00
Subtotal [4] Employee Travel		1,604.00		0.00	1,604.00	1,288.00
Subgroup : [5]	Education Expense					
40-5120-00	Education & Seminars	0.00		0.00	0.00	8,933.00
5120-40-10	Education & Seminars	2,517.00		0.00	2,517.00	0.00
Subtotal [5] Education Expense		2,517.00		0.00	2,517.00	8,933.00
Subgroup : [M1]	Advertising Help Wanted					
40-5105-00	Advertising - Help Wanted	0.00		0.00	0.00	4,319.00
5105-40-10	Advertising GÇö Help Wanted	8,726.00		0.00	8,726.00	0.00
Subtotal [M1] Advertising Help Wanted		8,726.00		0.00	8,726.00	4,319.00
Subgroup : [M3]	Advertising Other					
40-5110-00	Advertising - Public Relations	0.00		0.00	0.00	18,945.00
5110-40-10	Advertising GÇö Public Relations	22,985.00		0.00	22,985.00	0.00
Subtotal [M3] Advertising Other		22,985.00		0.00	22,985.00	18,945.00
Subgroup : [M5]	Medical Records					
5290-60-10	Medical Records	60.00		0.00	60.00	0.00
60-5290-00	Medical Records	0.00		0.00	0.00	98.00
Subtotal [M5] Medical Records		60.00		0.00	60.00	98.00
Subgroup : [M7]	Postage					
40-5185-00	Postage	0.00		0.00	0.00	7,079.00
5185-40-10	Postage	4,146.00		0.00	4,146.00	0.00
Subtotal [M7] Postage		4,146.00		0.00	4,146.00	7,079.00
Subgroup : [M8]	Dues and Membership Fees to Professional Associations					
40-5155-00	Membership Dues	0.00		0.00	0.00	12,889.00
5155-40-10	Membership Dues	14,963.00		(541.00)	14,422.00	0.00
			AJE - 3	(541.00)		
Subtotal [M8] Dues and Membership Fees to Professional Associations		14,963.00		(541.00)	14,422.00	12,889.00

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Subgroup : [M8A]	Dues to Chamber of Commerce					
R0005	Chamber Dues	0.00		0.00	0.00	325.00
Subtotal [M8A] Dues to Chamber of Commerce		0.00		0.00	0.00	325.00
Subgroup : [M11]	Services Provided by Contract					
40-5175-00	Payroll Processing	0.00		0.00	0.00	26,991.00
40-5200-00	Purchased Services	0.00		0.00	0.00	166,130.00
5175-40-10	Payroll Processing	29,692.00		0.00	29,692.00	0.00
5200-40-10	Purchased Services	250,141.00		(10,795.00)	239,346.00	0.00
			AJE - 6	(10,795.00)		
65-5420-00	Recruiter Fees	0.00		0.00	0.00	20,400.00
Subtotal [M11] Services Provided by Contract		279,833.00		(10,795.00)	269,038.00	215,521.00
Subgroup : [M13]	Other					
40-5150-00	Licenses	0.00		0.00	0.00	4,883.00
40-5160-00	Miscellaneous Expenses	0.00		0.00	0.00	7,426.00
5150-40-10	Licenses	2,175.00		0.00	2,175.00	0.00
5160-40-10	Miscellaneous Expenses	4,647.00		0.00	4,647.00	0.00
R0012	Fees	0.00		541.00	541.00	225.00
			AJE - 3	541.00		
R0020	Bank Charges	0.00		5,437.00	5,437.00	4,087.00
			AJE - 7	5,437.00		
Subtotal [M13] Other		6,822.00		5,978.00	12,800.00	16,621.00
Total [16] Expenditures Other than Salaries (cont'd) - Admin. and General		358,608.00		(5,358.00)	353,250.00	304,731.00
Group : [18]	Dietary Basis for Allocation of Costs					
Subgroup : [2A1]	Raw Food					
5340-65-10	Food Supplies	15,004.00		0.00	15,004.00	0.00
65-5340-00	Food Supplies	0.00		0.00	0.00	19,329.00
Subtotal [2A1] Raw Food		15,004.00		0.00	15,004.00	19,329.00
Subgroup : [2A2]	Non-Food Supplies					
5345-65-10	Kitchen Supplies (Non Food)	6,990.00		0.00	6,990.00	0.00
65-5345-00	Kitchen Supplies (Non Food)	0.00		0.00	0.00	12,579.00
Subtotal [2A2] Non-Food Supplies		6,990.00		0.00	6,990.00	12,579.00
Subgroup : [2B]	Purchased Services					
5350-65-10	Purchased Services - Dietary	1,337,021.00		0.00	1,337,021.00	0.00
65-5350-00	Purchased Services - Dietary	0.00		0.00	0.00	1,267,926.00
Subtotal [2B] Purchased Services		1,337,021.00		0.00	1,337,021.00	1,267,926.00
Total [18] Dietary Basis for Allocation of Costs		1,359,015.00		0.00	1,359,015.00	1,299,834.00
Group : [19]	Laundry-Basis for Allocation of Costs					
Subgroup : [3A4]	Repair and/or purchased linens					
70-5355-00	Linen & Bedding	0.00		0.00	0.00	1,466.00
Subtotal [3A4] Repair and/or purchased linens		0.00		0.00	0.00	1,466.00
Subgroup : [3B]	Purchased Services					
5360-70-10	Purchased Services GÇö Laundry	117,578.00		0.00	117,578.00	0.00
70-5360-00	Purchased Services - Laundry	0.00		0.00	0.00	149,213.00
Subtotal [3B] Purchased Services		117,578.00		0.00	117,578.00	149,213.00
Subgroup : [3C]	Other					
70-5350-00	Laundry Supplies	0.00		0.00	0.00	4,934.00
Subtotal [3C] Other		0.00		0.00	0.00	4,934.00
Total [19] Laundry-Basis for Allocation of Costs		117,578.00		0.00	117,578.00	155,613.00
Group : [20]	Housekeeping and Resident Care Basis for Allocation of Costs					
Subgroup : [4A1]	In-House Care Supplies					
5365-75-10	Housekeeping Supplies	10,375.00		0.00	10,375.00	0.00
75-5365-00	Housekeeping Supplies	0.00		0.00	0.00	39,714.00
Subtotal [4A1] In-House Care Supplies		10,375.00		0.00	10,375.00	39,714.00
Subgroup : [4B]	Purchased Services					
5370-75-10	Purchased Services - Housekeeping	526,709.00		(38,283.00)	488,426.00	0.00
			AJE - 6	(38,283.00)		
75-5370-00	Purchased Services - Housekeeping	0.00		0.00	0.00	83,354.00
Subtotal [4B] Purchased Services		526,709.00		(38,283.00)	488,426.00	83,354.00
Subgroup : [5A2]	Purchased from					
01-6060-01	Pharmacy - Private	0.00		0.00	0.00	31,719.00
01-6060-02	Pharmacy - Medicare A	0.00		0.00	0.00	91,494.00
01-6060-03	Pharmacy - Medicaid	0.00		0.00	0.00	19,117.00
01-6060-04	Pharmacy - Hospice	0.00		0.00	0.00	8.00
01-6060-05	Pharmacy - Managed Care	0.00		0.00	0.00	108,240.00
01-6060-07	Pharmacy - VA	0.00		0.00	0.00	59,221.00
6060-01-10	Pharmacy - Private	4,837.00		0.00	4,837.00	0.00
6060-02-10	Pharmacy - Medicare A	73,054.00		0.00	73,054.00	0.00
6060-03-10	Pharmacy - Medicaid	15,970.00		0.00	15,970.00	0.00
6060-04-10	Pharmacy - Hospice	41.00		0.00	41.00	0.00
6060-05-10	Pharmacy - Managed Care	66,802.00		0.00	66,802.00	0.00
6060-07-10	Pharmacy VA	88,327.00		0.00	88,327.00	0.00
Subtotal [5A2] Purchased from		249,031.00		0.00	249,031.00	309,799.00
Subgroup : [5B]	Medicine Cabinet Drugs					
5315-60-10	Medicine Cabinet Drugs	66,726.00		0.00	66,726.00	0.00
60-5315-00	Medicine Cabinet Drugs	0.00		0.00	0.00	69,158.00
Subtotal [5B] Medicine Cabinet Drugs		66,726.00		0.00	66,726.00	69,158.00
Subgroup : [5C]	Medical and Therapeutic Supplies					
5320-60-10	Medical/Therapeutic Supplies	259,448.00		0.00	259,448.00	0.00
60-5320-00	Medical/Therapeutic Supplies	0.00		0.00	0.00	259,502.00
Subtotal [5C] Medical and Therapeutic Supplies		259,448.00		0.00	259,448.00	259,502.00

Client: **Hughes Health & Rehab**
 Engagement: **Medicaid - Hughes Health & Rehabilitation**
 Period Ending: **9/30/2021**
 Trial Balance: **A.01 - TB-CCNH**
 Workpaper: **A.03 - TB Combined Detail LS**

Account	Description	UNADJ 9/30/2021	JE Ref #	AJE	ADJ 9/30/2021	1st PP-FINAL 9/30/2020
Subgroup : [5D] Ambulance/Limousine						
40-5215-00	Transportation	0.00		0.00	0.00	10,886.00
5215-40-10	Transportation	1,098.00		0.00	1,098.00	0.00
Subtotal [5D] Ambulance/Limousine		1,098.00		0.00	1,098.00	10,886.00
Subgroup : [5E2] Oxygen - Other						
01-6090-01	Oxygen - Private	0.00		0.00	0.00	865.00
01-6090-02	Oxygen - Medicare A	0.00		0.00	0.00	2,743.00
01-6090-03	Oxygen - Medicaid	0.00		0.00	0.00	6,846.00
01-6090-04	Oxygen - Hospice	0.00		0.00	0.00	590.00
01-6090-05	Oxygen - Managed Care	0.00		0.00	0.00	2,259.00
01-6090-07	Oxygen - VA	0.00		0.00	0.00	482.00
5325-60-10	Oxygen - House Supply	3,281.00		0.00	3,281.00	0.00
5340-60-10	Oxygen Supplies	4,651.00		0.00	4,651.00	0.00
60-5340-00	Oxygen Supplies	0.00		0.00	0.00	13,212.00
6090-01-10	Oxygen - Private	1,796.00		0.00	1,796.00	0.00
6090-02-10	Oxygen - Medicare A	4,080.00		0.00	4,080.00	0.00
6090-03-10	Oxygen - Medicaid	5,676.00		0.00	5,676.00	0.00
6090-04-10	Oxygen - Hospice	138.00		0.00	138.00	0.00
6090-05-10	Oxygen - Managed Care	1,733.00		0.00	1,733.00	0.00
6090-07-10	Oxygen VA	2,785.00		0.00	2,785.00	0.00
Subtotal [5E2] Oxygen - Other		24,140.00		0.00	24,140.00	27,017.00
Subgroup : [5F] X-Rays and related radiological						
01-6080-02	Radiology - Medicare A	0.00		0.00	0.00	7,105.00
01-6080-03	Radiology - Medicaid	0.00		0.00	0.00	74.00
01-6080-05	Radiology - Managed Care	0.00		0.00	0.00	3,171.00
01-6080-07	Radiology - VA	0.00		0.00	0.00	1,309.00
8080-02-10	Radiology - Medicare A	4,180.00		0.00	4,180.00	0.00
6080-03-10	Radiology - Medicaid	1,342.00		0.00	1,342.00	0.00
6080-05-10	Radiology - Managed Care	4,473.00		0.00	4,473.00	0.00
6080-07-10	RADIOLOGY VA	1,862.00		0.00	1,862.00	0.00
Subtotal [5F] X-Rays and related radiological		11,857.00		0.00	11,857.00	11,659.00
Subgroup : [5H] Laboratory						
01-6070-02	Lab - Medicare A	0.00		0.00	0.00	23,574.00
01-6070-03	Lab - Medicaid	0.00		0.00	0.00	3,271.00
01-6070-05	Lab - Managed Care	0.00		0.00	0.00	9,432.00
01-6070-06	Lab - Medicare B	0.00		0.00	0.00	605.00
01-6070-07	Lab - VA	0.00		0.00	0.00	3,617.00
6070-02-10	Lab - Medicare A	19,470.00		0.00	19,470.00	0.00
6070-03-10	Lab - Medicaid	3,058.00		0.00	3,058.00	0.00
6070-05-10	Lab - Managed Care	14,050.00		0.00	14,050.00	0.00
6070-07-10	Lab VA	7,652.00		0.00	7,652.00	0.00
Subtotal [5H] Laboratory		44,230.00		0.00	44,230.00	40,499.00
Subgroup : [5I] Recreation						
01-6210-07	Cable Television	0.00		0.00	0.00	53,779.00
5375-80-10	Recreation Supplies	10,369.00		0.00	10,369.00	0.00
6210-07-10	Cable Television	61,519.00		0.00	61,519.00	0.00
80-5375-00	Recreation Supplies	0.00		0.00	0.00	7,611.00
Subtotal [5I] Recreation		71,888.00		0.00	71,888.00	61,390.00
Subgroup : [5L] Other						
01-6100-02	IV - Medicare A	0.00		0.00	0.00	14,056.00
01-6100-03	IV - Medicaid	0.00		0.00	0.00	4,286.00
01-6100-05	IV - Managed Care	0.00		0.00	0.00	13,520.00
01-6100-07	IV - VA	0.00		0.00	0.00	7,591.00
01-6130-02	Tube Feeding Supplies - Medicare A	0.00		0.00	0.00	293.00
01-6140-02	Other - Medicare A	0.00		0.00	0.00	666.00
01-6140-07	Other - VA	0.00		0.00	0.00	12,492.00
5305-60-10	Rehabilitation Supplies	665.00		0.00	665.00	0.00
5330-60-10	IV - House	96.00		0.00	96.00	0.00
60-5295-00	Nursing Station Supplies	0.00		0.00	0.00	600.00
60-5305-00	Rehabilitation Supplies	0.00		0.00	0.00	43.00
60-5330-00	IV - House	0.00		0.00	0.00	123.00
6020-02-10	Medical Supplies - Medicare A	490.00		0.00	490.00	0.00
6020-05-10	Medical Supplies - Managed Care	4,098.00		0.00	4,098.00	0.00
6100-01-10	IV - Private	531.00		0.00	531.00	0.00
6100-02-10	IV - Medicare A	7,056.00		0.00	7,056.00	0.00
6100-03-10	IV - Medicaid	3,818.00		0.00	3,818.00	0.00
6100-05-10	IV - Managed Care	5,604.00		0.00	5,604.00	0.00
6100-07-10	IV - VA	5,512.00		0.00	5,512.00	0.00
6140-02-10	Other - Medicare A	145.00		0.00	145.00	0.00
6140-07-10	Other - VA	4,168.00		0.00	4,168.00	0.00
Subtotal [5L] Other		32,183.00		0.00	32,183.00	53,680.00
Total [20] Housekeeping and Resident Care Basis for Allocation of Costs		1,297,685.00		(36,283.00)	1,259,402.00	966,658.00
Group : [22] Maintenance and Property						
Subgroup : [6A] Repairs and Maintenance						
45-5235-00	Maintenance Supplies & Repairs	0.00		0.00	0.00	146,164.00
5235-45-10	Maintenance Supplies	89,587.00		0.00	89,587.00	0.00
Subtotal [6A] Repairs and Maintenance		89,587.00		0.00	89,587.00	146,164.00
Subgroup : [6B] Heat						
45-5230-00	Heat	0.00		0.00	0.00	42,291.00
5230-45-10	Heat	40,450.00		0.00	40,450.00	0.00
Subtotal [6B] Heat		40,450.00		0.00	40,450.00	42,291.00
Subgroup : [6C] Light & Power						
45-5220-00	Electricity	0.00		0.00	0.00	72,130.00
5220-45-10	Electricity	67,465.00		0.00	67,465.00	0.00
Subtotal [6C] Light & Power		67,465.00		0.00	67,465.00	72,130.00

Client: **Hughes Health & Rehab**
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Account	Description	UNADJ 9/30/2021	JE Ref #	AJE	ADJ 9/30/2021	1st PP-FINAL 9/30/2020
Subgroup : [6D]	Water					
45-5240-00	Water	0.00		0.00	0.00	67,978.00
5240-45-10	Water	55,538.00		0.00	55,538.00	0.00
Subtotal [6D] Water		55,538.00		0.00	55,538.00	67,978.00
Subgroup : [6E]	Equipment Lease					
40-5140-00	Leased Equipment	0.00		0.00	0.00	10,274.00
5140-40-10	Leased Equipment	6,258.00		0.00	6,258.00	0.00
Subtotal [6E] Equipment Lease		6,258.00		0.00	6,258.00	10,274.00
Subgroup : [6F]	Other					
45-5225-00	Gas	0.00		0.00	0.00	29,934.00
5225-45-10	Gas	25,127.00		0.00	25,127.00	0.00
R0013	garbage removal	0.00		38,283.00	38,283.00	38,276.00
			AJE - 6	38,283.00		
R0024	Lawn Care / Snow Removal	0.00		10,795.00	10,795.00	0.00
			AJE - 6	10,795.00		
Subtotal [6F] Other		25,127.00		49,078.00	74,205.00	68,210.00
Subgroup : [7B]	Building & Building Improvements					
50-5250-00	Depreciation - Building Improvements	0.00		0.00	0.00	58,576.00
5250-50-10	Depreciation GÇð Leasehold Improvements	55,438.00		0.00	55,438.00	0.00
Subtotal [7B] Building & Building Improvements		55,438.00		0.00	55,438.00	58,576.00
Subgroup : [7C]	Non-movable Equipment					
50-5260-00	Depreciation - Non-Moveable Equipment	0.00		0.00	0.00	5,507.00
50-5270-00	Depreciation - Generator	0.00		0.00	0.00	10,895.00
5260-50-10	Depreciation GÇð Non-Moveable Equipment	15,249.00		0.00	15,249.00	0.00
5270-50-10	Depreciation GÇð Generator	10,895.00		0.00	10,895.00	0.00
Subtotal [7C] Non-movable Equipment		26,144.00		0.00	26,144.00	16,402.00
Subgroup : [7D]	Movable Equipment					
50-5255-00	Depreciation - Moveable Equipment	0.00		0.00	0.00	24,631.00
5255-50-10	Depreciation GÇð Moveable Equipment	8,689.00		0.00	8,689.00	0.00
Subtotal [7D] Movable Equipment		8,689.00		0.00	8,689.00	24,631.00
Subgroup : [9]	Rental Payments					
50-5245-00	Rent	0.00		0.00	0.00	136,941.00
5245-50-10	Rent	124,932.00		0.00	124,932.00	0.00
Subtotal [9] Rental Payments		124,932.00		0.00	124,932.00	136,941.00
Subgroup : [10A]	Real estate taxes paid by owner					
40-5195-00	Property Taxes - Real	0.00		0.00	0.00	218,440.00
5195-40-10	Property Taxes GÇð Real	103,934.00		0.00	103,934.00	0.00
Subtotal [10A] Real estate taxes paid by owner		103,934.00		0.00	103,934.00	218,440.00
Subgroup : [10C]	Personal property taxes					
40-5190-00	Property Taxes - Personal	0.00		0.00	0.00	13,450.00
5190-40-10	Property Taxes GÇð Personal	15,557.00		0.00	15,557.00	0.00
Subtotal [10C] Personal property taxes		15,557.00		0.00	15,557.00	13,450.00
Total [22] Maintenance and Property		619,119.00		49,078.00	668,197.00	875,487.00
Group : [27]	Interest and Insurance					
Subgroup : [12D]	Other Interest Expense					
8010-90-10	Interest Expense	2,318.00		0.00	2,318.00	0.00
Subtotal [12D] Other Interest Expense		2,318.00		0.00	2,318.00	0.00
Subgroup : [14A]	Insurance on Property					
R0008	Property & Liability Insurance	0.00		76,804.00	76,804.00	81,001.00
			AJE - 5	76,804.00		
Subtotal [14A] Insurance on Property		0.00		76,804.00	76,804.00	81,001.00
Subgroup : [14C3]	Other					
40-5130-00	Insurance - Business	0.00		0.00	0.00	281,307.00
5130-40-10	Insurance GÇð Business	266,054.00		(242,230.00)	23,824.00	0.00
			AJE - 5	(242,230.00)		
Subtotal [14C3] Other		266,054.00		(242,230.00)	23,824.00	281,307.00
Total [27] Interest and Insurance		268,372.00		(165,426.00)	102,946.00	362,308.00
Group : [30]	Statement of Revenue					
Subgroup : [1A]	Medicaid Residents (CT only)					
01-4000-03	Room & Board - Medicaid	0.00		0.00	0.00	(9,835,427.00)
4000-03-10	Room & Board - Medicaid	(9,279,852.00)		0.00	(9,279,852.00)	0.00
Subtotal [1A] Medicaid Residents (CT only)		(9,279,852.00)		0.00	(9,279,852.00)	(9,835,427.00)
Subgroup : [1B]	Medicaid room and board contractual allowance					
01-4010-03	Contractual Allowance - Medicaid	0.00		0.00	0.00	3,625,744.00
4010-03-10	Contractual Allowance - Medicaid	2,878,097.00		0.00	2,878,097.00	0.00
Subtotal [1B] Medicaid room and board contractual allowance		2,878,097.00		0.00	2,878,097.00	3,625,744.00
Subgroup : [3A]	Medicare Residents (All Inclusive)					
01-4000-02	Room & Board - Medicare A	0.00		0.00	0.00	(1,877,585.00)
4000-02-10	Room & Board Medicare A	(1,084,852.00)		0.00	(1,084,852.00)	0.00
Subtotal [3A] Medicare Residents (All Inclusive)		(1,084,852.00)		0.00	(1,084,852.00)	(1,877,585.00)
Subgroup : [3B]	Medicare room and board contractual allowance					
01-4010-02	Contractual Allowance - Medicare A	0.00		0.00	0.00	(713,627.00)
4010-02-10	Contractual Allowance - Medicare A	(18,909.00)		0.00	(18,909.00)	0.00
Subtotal [3B] Medicare room and board contractual allowance		(18,909.00)		0.00	(18,909.00)	(713,627.00)
Subgroup : [4A]	Private-pay residents and other					
01-4000-01	Room & Board - Private	0.00		0.00	0.00	(2,436,623.00)

Client: **Hughes Health & Rehab**
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Account	Description	UNADJ 9/30/2021	JE Ref #	AJE	ADJ 9/30/2021	1st PP-FINAL 9/30/2020
01-4000-04	Room & Board - Hospice	0.00		0.00	0.00	(12,673.00)
01-4000-05	Room & Board - Managed Care	0.00		0.00	0.00	(1,441,638.00)
01-4000-07	Room & Board - VA	0.00		0.00	0.00	(1,248,102.00)
01-4280-07	Interest Income - Taxable	0.00		0.00	0.00	(53.00)
4000-04-10	Room & Board - Hospice	(349,086.00)		0.00	(349,086.00)	0.00
4000-05-10	Room & Board - Managed Care	(1,251,881.00)		0.00	(1,251,881.00)	0.00
4000-07-10	Room & Board - VA	(1,213,480.00)		0.00	(1,213,480.00)	0.00
4001-01-10	Room & Board - Private	(1,776,146.00)		0.00	(1,776,146.00)	0.00
Subtotal [4A] Private-pay residents and other		(4,590,593.00)		0.00	(4,590,593.00)	(5,139,089.00)
Subgroup : [4B]	Private-pay room and board contractual allowance					
01-4010-01	Contractual Allowance - Private	0.00		0.00	0.00	(2,334.00)
01-4010-04	Contractual Allowance - Hospice	0.00		0.00	0.00	(671.00)
01-4010-05	Contractual Allowance - Managed Care	0.00		0.00	0.00	(142,456.00)
01-4010-07	Contractual Allowance - VA	0.00		0.00	0.00	175,598.00
4010-01-10	Contractual Allowance - Private	(595,275.00)		0.00	(595,275.00)	0.00
4010-05-10	Contractual Allowance - Managed Care	720,438.00		0.00	720,438.00	0.00
4010-07-10	Contractual Allowance - VA	155,915.00		0.00	155,915.00	0.00
Subtotal [4B] Private-pay room and board contractual allowance		281,078.00		0.00	281,078.00	30,137.00
Subgroup : [5A]	Prescription Drugs - Medicare					
01-4060-02	Pharmacy - Medicare A	0.00		0.00	0.00	(109,868.00)
4060-02-10	Pharmacy - Medicare A	(72,969.00)		0.00	(72,969.00)	0.00
Subtotal [5A] Prescription Drugs - Medicare		(72,969.00)		0.00	(72,969.00)	(109,868.00)
Subgroup : [5C]	Prescription Drugs - Non-medicare					
01-4060-05	Pharmacy - Managed Care	0.00		0.00	0.00	(68,301.00)
01-4060-07	Pharmacy - VA	0.00		0.00	0.00	(34,965.00)
4060-01-10	Pharmacy - Private	2,293.00		0.00	2,293.00	0.00
4060-05-10	Pharmacy - Managed Care	(44,961.00)		0.00	(44,961.00)	0.00
Subtotal [5C] Prescription Drugs - Non-medicare		(42,668.00)		0.00	(42,668.00)	(103,266.00)
Subgroup : [6A]	Medical Supplies - Medicare					
01-4020-02	Medical Supplies - Medicare A	0.00		0.00	0.00	1,306.00
Subtotal [6A] Medical Supplies - Medicare		0.00		0.00	0.00	1,306.00
Subgroup : [6C]	Medical Supplies - Non-medicare					
01-6020-01	Medical Supplies - Private	0.00		0.00	0.00	704.00
Subtotal [6C] Medical Supplies - Non-medicare		0.00		0.00	0.00	704.00
Subgroup : [7A]	Physical Therapy - Medicare					
01-4030-02	PT - Medicare A	0.00		0.00	0.00	(246,476.00)
01-4030-06	PT - Medicare B	0.00		0.00	0.00	(604,258.00)
4030-02-10	PT - Medicare A	(181,656.00)		0.00	(181,656.00)	0.00
4030-60-10	PT - Medicare B	(283,987.00)		0.00	(283,987.00)	0.00
Subtotal [7A] Physical Therapy - Medicare		(465,643.00)		0.00	(465,643.00)	(850,734.00)
Subgroup : [7C]	Physical Therapy - Non-medicare					
01-4030-01	PT - Private	0.00		0.00	0.00	7,526.00
01-4030-05	PT - Managed Care	0.00		0.00	0.00	(207,030.00)
01-4030-07	PT - VA	0.00		0.00	0.00	(81,853.00)
4030-05-10	PT - Managed Care	(298,671.00)		0.00	(298,671.00)	0.00
Subtotal [7C] Physical Therapy - Non-medicare		(298,671.00)		0.00	(298,671.00)	(281,357.00)
Subgroup : [8A]	Speech Therapy - Medicare					
01-4040-02	ST - Medicare A	0.00		0.00	0.00	(88,469.00)
01-4040-06	ST - Medicare B	0.00		0.00	0.00	(147,156.00)
4040-02-10	ST - Medicare A	(57,970.00)		0.00	(57,970.00)	0.00
Subtotal [8A] Speech Therapy - Medicare		(57,970.00)		0.00	(57,970.00)	(235,625.00)
Subgroup : [8C]	Speech Therapy - Non-medicare					
01-4040-05	ST - Managed Care	0.00		0.00	0.00	(71,813.00)
01-4040-07	ST - VA	0.00		0.00	0.00	(68,750.00)
4040-01-10	ST - Private	(56,560.00)		0.00	(56,560.00)	0.00
4040-05-10	ST - Managed Care	(58,351.00)		0.00	(58,351.00)	0.00
Subtotal [8C] Speech Therapy - Non-medicare		(114,911.00)		0.00	(114,911.00)	(130,563.00)
Subgroup : [9A]	Occupational Therapy - Medicare					
01-4050-02	OT - Medicare A	0.00		0.00	0.00	(260,887.00)
01-4050-06	OT - Medicare B	0.00		0.00	0.00	(400,308.00)
4050-02-10	OT - Medicare A	(193,670.00)		0.00	(193,670.00)	0.00
4050-06-10	OT - Medicare B	(409,371.00)		0.00	(409,371.00)	0.00
Subtotal [9A] Occupational Therapy - Medicare		(603,041.00)		0.00	(603,041.00)	(661,193.00)
Subgroup : [9C]	Occupational Therapy - Non-medicare					
01-4050-01	OT - Private	0.00		0.00	0.00	100.00
01-4050-05	OT - Managed Care	0.00		0.00	0.00	(222,745.00)
01-4050-07	OT - VA	0.00		0.00	0.00	(61,139.00)
4050-05-10	OT - Managed Care	(298,736.00)		0.00	(298,736.00)	0.00
Subtotal [9C] Occupational Therapy - Non-medicare		(298,736.00)		0.00	(298,736.00)	(283,784.00)
Subgroup : [10A]	Other - Medicare					
01-4070-02	Lab - Medicare A	0.00		0.00	0.00	(16,732.00)
01-4080-02	Radiology - Medicare A	0.00		0.00	0.00	(4,197.00)
01-4090-02	Oxygen - Medicare A	0.00		0.00	0.00	1,001.00
01-4100-02	IV - Medicare A	0.00		0.00	0.00	(11,448.00)
01-4300-02	Contractual Allowance - Medicare A Therapies	0.00		0.00	0.00	615,119.00
01-4300-06	Contractual Allowance - Medicare B Therapies	0.00		0.00	0.00	8,338.00
01-4305-06	Contractual Allowance - MPPR	0.00		0.00	0.00	131,153.00
01-4310-02	Contractual Allowance - Medicare A Ancillaries	0.00		0.00	0.00	143,190.00
4070-02-10	Lab - Medicare A	(8,189.00)		0.00	(8,189.00)	0.00
4080-02-10	Radiology - Medicare A	(3,766.00)		0.00	(3,766.00)	0.00
4090-02-10	Oxygen - Medicare A	(985.00)		0.00	(985.00)	0.00
4100-02-10	IV - Medicare A	(4,254.00)		0.00	(4,254.00)	0.00

Client: **Hughes Health & Rehab**
 Engagement: **Medicaid - Hughes Health & Rehabilitation**
 Period Ending: **9/30/2021**
 Trial Balance: **A.01 - TB-CCNH**
 Workpaper: **A.03 - TB Combined Detail LS**

Account	Description	UNADJ	JE Ref #	AJE	ADJ	1st PP-FINAL
		9/30/2021			9/30/2021	9/30/2020
4300-06-10	Contractual Allowance - Medicare B Ther	350,534.00		0.00	350,534.00	0.00
4310-02-10	Contractual Allowance - Medicare A Ancil	523,576.00		0.00	523,576.00	0.00
Subtotal [10A] Other - Medicare		856,916.00		0.00	856,916.00	866,424.00
Subgroup : [10B] Other - Non-medicare						
01-4070-05	Lab - Managed Care	0.00		0.00	0.00	(6,488.00)
01-4070-07	Lab - VA	0.00		0.00	0.00	711.00
01-4080-05	Radiology - Managed Care	0.00		0.00	0.00	(1,339.00)
01-4080-07	Radiology - VA	0.00		0.00	0.00	(210.00)
01-4090-05	Oxygen - Managed Care	0.00		0.00	0.00	(908.00)
01-4100-05	IV - Managed Care	0.00		0.00	0.00	(13,118.00)
01-4300-03	Contractual Allowance - Medicaid Therapies	0.00		0.00	0.00	25,339.00
01-4300-07	Contractual Allowance - VA Ancillaries	0.00		0.00	0.00	181,703.00
01-4310-03	Contractual Allowance - Medicaid Ancillaries	0.00		0.00	0.00	14,741.00
01-4310-05	Contractual Allowance - Managed Care Ancillaries	0.00		0.00	0.00	665,082.00
01-4400-03	Therapies - Medicaid	0.00		0.00	0.00	(23,063.00)
01-4410-03	Ancillaries - Medicaid	0.00		0.00	0.00	(13,849.00)
4070-05-10	Lab - Managed Care	(290.00)		0.00	(290.00)	0.00
4100-01-10	IV - Private	249.00		0.00	249.00	0.00
4100-05-10	IV - Managed Care	(249.00)		0.00	(249.00)	0.00
4300-03-10	Contractual Allowance GÇð Medicaid Therap	63,181.00		0.00	63,181.00	0.00
4305-06-10	Contractual Allowance - MPPR	39.00		0.00	39.00	0.00
4310-03-10	Contractual Allowance - Medicaid Ancill	20,068.00		0.00	20,068.00	0.00
4310-04-10	Contractual Allowance - Hospice Ancilla	105,169.00		0.00	105,169.00	0.00
4400-03-10	Therapies - Medicaid	(77,367.00)		0.00	(77,367.00)	0.00
4410-03-10	Ancillaries - Medicaid	78,798.00		0.00	78,798.00	0.00
Subtotal [10B] Other - Non-medicare		189,598.00		0.00	189,598.00	828,601.00
Subgroup : [13] Telephone and Telegraph						
01-4270-07	Telephone - Revenue	0.00		0.00	0.00	134.00
Subtotal [13] Telephone and Telegraph		0.00		0.00	0.00	134.00
Subgroup : [15] Interest Income						
01-4290-07	Interest Income - Non-Taxable	0.00		0.00	0.00	(112.00)
4280-07-10	Interest Income - Taxable	(2,214.00)		0.00	(2,214.00)	0.00
Subtotal [15] Interest Income		(2,214.00)		0.00	(2,214.00)	(112.00)
Subgroup : [18] Other Revenue						
00-2205-00	Federal Income Tax	0.00		0.00	0.00	(6,571.00)
01-4260-07	Miscellaneous Income	0.00		0.00	0.00	(247,808.00)
01-4500-02	Medicare Rate Adjustments	0.00		0.00	0.00	(3,139.00)
4260-07-10	Miscellaneous Income	(3,622,197.00)		0.00	(3,622,197.00)	0.00
Subtotal [18] Other Revenue		(3,622,197.00)		0.00	(3,622,197.00)	(257,518.00)
Total [30] Statement of Revenue		(16,347,537.00)		0.00	(16,347,537.00)	(16,126,698.00)
Sum of Account Groups		0.00		0.00	0.00	0.00
Net (Income) Loss		0.00		0.00	0.00	0.00

Client: **Hughes Health & Rehab**
 Engagement: **Medicaid - Hughes Health & Rehabilitation**
 Period Ending: **9/30/2021**
 Trial Balance: **A.01 - TB-CCNH**
 Workpaper: **A.04 - Balance Sheet**

Account	Description	ADJ 9/30/2021	FINAL 9/30/2021	1st PP-FINAL 9/30/2020
Group : [31-32] Assets				
Subgroup : [A1] Cash				
00-1000-00	Cash - Bank of America	0.00	0.00	2,107,483.00
00-1001-00	Cash - American Express	0.00	0.00	41,896.00
00-1005-00	Petty Cash	0.00	0.00	500.00
1000-00-10	Cash GÇó Fleet	1,872,750.00	1,872,750.00	0.00
1005-00-10	Petty Cash	500.00	500.00	0.00
Subtotal [A1] Cash		1,873,250.00	1,873,250.00	2,149,879.00
Subgroup : [A2] Resident Accounts Receivable				
00-1015-00	Resident Needs Account	0.00	0.00	(405,371.00)
00-1100-00	A/R Private	0.00	0.00	1,829,933.00
00-1105-00	A/R Private Coinsurance	0.00	0.00	244,531.00
00-1110-00	A/R Medicare Part A	0.00	0.00	213,500.00
00-1115-00	A/R Medicare Part B	0.00	0.00	393,030.00
00-1120-00	A/R Medicaid	0.00	0.00	295,813.00
00-1125-00	A/R Medicaid Coinsurance	0.00	0.00	40,430.00
00-1130-00	A/R Applied Income	0.00	0.00	418,467.00
00-1135-00	A/R Hospice	0.00	0.00	(9,875.00)
00-1150-00	Allowance For Doubtful Accounts	0.00	0.00	(100,000.00)
1100-00-10	A/R Private	813,666.00	813,666.00	0.00
1105-00-10	A/R Private Coinsurance	51,367.00	51,367.00	0.00
1110-00-10	A/R Medicare Part A	125,930.00	125,930.00	0.00
1115-00-10	A/R Medicare Part B	87,378.00	87,378.00	0.00
1120-00-10	A/R Medicaid	641,973.00	641,973.00	0.00
1125-00-10	A/R Medicaid Coinsurance	25,415.00	25,415.00	0.00
1130-00-10	A/R Applied Income	30,478.00	30,478.00	0.00
1135-00-10	A/R Hospice	10,369.00	10,369.00	0.00
1150-00-10	Allowance For Doubtful Accounts	(500,000.00)	(500,000.00)	0.00
Subtotal [A2] Resident Accounts Receivable		1,286,576.00	1,286,576.00	2,920,458.00
Subgroup : [A3] Other Accounts Receivable				
1175-00-10	Employee Retention Credit Receivable	1,356,584.00	1,356,584.00	0.00
Subtotal [A3] Other Accounts Receivable		1,356,584.00	1,356,584.00	0.00
Subgroup : [A4] Inventories				
00-1400-00	Inventory	0.00	0.00	6,378.00
1400-00-10	Inventory	6,378.00	6,378.00	0.00
Subtotal [A4] Inventories		6,378.00	6,378.00	6,378.00
Subgroup : [A5] Prepaid Expenses				
00-1500-00	Prepaid Insurance	0.00	0.00	(239,815.00)
1500-00-10	Prepaid Insurance	38,562.00	38,562.00	0.00
1505-00-10	Prepaid CT Corporate Tax	1,300.00	1,300.00	0.00
Subtotal [A5] Prepaid Expenses		39,862.00	39,862.00	(239,815.00)
Subgroup : [A8] Other Current Assets				
00-1300-00	Deposits	0.00	0.00	110,314.00
00-1305-00	Deposits - IRS 7519	0.00	0.00	15,882.00
1300-00-10	Deposits	2,591.00	2,591.00	0.00
1310-00-10	Exchange Account	2,463.00	2,463.00	0.00
Subtotal [A8] Other Current Assets		5,054.00	5,054.00	126,196.00
Subgroup : [B4] Leasehold Improvements				
00-1600-00	Building Improvements	0.00	0.00	2,553,498.00
00-1605-00	Accum. Deprec. Building Improvements	0.00	0.00	(1,288,748.00)
1600-00-10	Leasehold Improvements	2,534,877.00	2,534,877.00	0.00
1605-00-10	Accum. Deprec. L.H.I.	(1,327,474.00)	(1,327,474.00)	0.00
Subtotal [B4] Leasehold Improvements		1,207,403.00	1,207,403.00	1,264,750.00
Subgroup : [B5] Non-Movable Equipment				
00-1620-00	Non-Moveable Equipment	0.00	0.00	686,338.00
00-1625-00	Accum. Deprec. Non-Moveable	0.00	0.00	(590,891.00)
00-1640-00	Generator	0.00	0.00	184,500.00
00-1645-00	Accum. Deprec. Generator	0.00	0.00	(102,791.00)
1620-00-10	Non-Moveable Equipment	704,230.00	704,230.00	0.00
1625-00-10	Accum. Deprec. Non-Moveable	(614,708.00)	(614,708.00)	0.00
1640-00-10	Generator	184,500.00	184,500.00	0.00
1645-00-10	Accum. Deprec. Generator	(113,685.00)	(113,685.00)	0.00
Subtotal [B5] Non-Movable Equipment		160,337.00	160,337.00	177,156.00
Subgroup : [B6] Movable Equipment				
00-1610-00	Moveable Equipment	0.00	0.00	862,585.00
00-1615-00	Accum. Deprec. Moveable	0.00	0.00	(837,369.00)
1610-00-10	Moveable Equipment	853,344.00	853,344.00	0.00
1615-00-10	Accum. Deprec. Moveable	(837,254.00)	(837,254.00)	0.00
Subtotal [B6] Movable Equipment		16,090.00	16,090.00	25,216.00

Client: **Hughes Health & Rehab**
 Engagement: **Medicaid - Hughes Health & Rehabilitation**
 Period Ending: **9/30/2021**
 Trial Balance: **A.01 - TB-CCNH**
 Workpaper: **A.04 - Balance Sheet**

Account	Description	ADJ 9/30/2021	FINAL 9/30/2021	1st PP-FINAL 9/30/2020
Subgroup : [D7] Other Assets				
00-1650-00	Organization Expense	0.00	0.00	546.00
00-1660-00	Land Held For Sale	0.00	0.00	70,000.00
00-1665-00	Impairment Valuation Allowance	0.00	0.00	(41,500.00)
1650-00-10	Organization Expense	546.00	546.00	0.00
1660-00-10	Land Held for Sale	70,000.00	70,000.00	0.00
1665-00-10	Impairment Valuation Allowance	(41,500.00)	(41,500.00)	0.00
Subtotal [D7] Other Assets		29,046.00	29,046.00	29,046.00
Total [31-32] Assets		5,980,580.00	5,980,580.00	6,459,264.00
Group : [33-34] Liabilities				
Subgroup : [A1] Trade Accounts Payable				
00-2000-00	Accounts Payable	0.00	0.00	(1,164,555.00)
00-2001-00	Accounts Payable - Other	0.00	0.00	52,704.00
2000-00-10	Accounts Payable	(369,734.00)	(369,734.00)	0.00
2001-00-10	Accounts Payable - Other	(173,256.00)	(173,256.00)	0.00
Subtotal [A1] Trade Accounts Payable		(542,990.00)	(542,990.00)	(1,111,851.00)
Subgroup : [A3] Loans Payable for Equipment				
00-2130-00	Lease Payable #7	0.00	0.00	(18,790.00)
1205-00-10	Loans Receivable	(1,037,664.00)	(1,037,664.00)	0.00
2130-00-10	Lease Payable #7 - wireless call system	(11,941.00)	(11,941.00)	0.00
2135-00-10	CT DSS Loan 4-2020	(147,000.00)	(147,000.00)	0.00
Subtotal [A3] Loans Payable for Equipment		(1,196,605.00)	(1,196,605.00)	(18,790.00)
Subgroup : [A4] Accrued Payroll				
2200-00-10	Accrued Payroll	(39,665.00)	(39,665.00)	0.00
Subtotal [A4] Accrued Payroll		(39,665.00)	(39,665.00)	0.00
Subgroup : [A6] Accrued Payroll Taxes Payable				
2217-00-10	Accrued Payroll Taxes	(192,518.00)	(192,518.00)	0.00
Subtotal [A6] Accrued Payroll Taxes Payable		(192,518.00)	(192,518.00)	0.00
Subgroup : [A11] Accrued Income Taxes				
00-2210-00	State Income Tax	0.00	0.00	(9,600.00)
Subtotal [A11] Accrued Income Taxes		0.00	0.00	(9,600.00)
Subgroup : [A12] Other Current Liabilities				
00-1310-00	Exchange Account	0.00	0.00	2,463.00
00-2245-00	401K Payroll Deduction	0.00	0.00	3,297.00
00-2250-00	Life Insurance Payroll Deduction	0.00	0.00	(16,110.00)
00-2305-00	Accrued Property Taxes	0.00	0.00	(479,646.00)
00-2310-00	Accrued Rent	0.00	0.00	(136,941.00)
00-2315-00	Accrued Sales Tax	0.00	0.00	(62.00)
2245-00-10	401K Payroll Deduction	(6,761.00)	(6,761.00)	0.00
2250-00-10	Life Insurance Payroll Deduction	(1,873.00)	(1,873.00)	0.00
2305-00-10	Accrued Property Taxes	(58,729.00)	(58,729.00)	0.00
2315-00-10	Accrued Sales Tax	28.00	28.00	0.00
2460-00-10	Less:current portion	155,757.00	155,757.00	0.00
2461-00-10	Current portion	(155,757.00)	(155,757.00)	0.00
Subtotal [A12] Other Current Liabilities		(67,335.00)	(67,335.00)	(626,999.00)
Subgroup : [B3] Loans from Owners or Related Parties				
00-1205-00	Loans Receivable	0.00	0.00	(750,791.00)
Subtotal [B3] Loans from Owners or Related Parties		0.00	0.00	(750,791.00)
Subgroup : [B4] Other Long-Term Liabilities				
R0022	HHS Stimulus Payment / Medicaid Advances	0.00	0.00	(1,204,384.00)
R0023	PPP Loan	0.00	0.00	(1,425,162.00)
Subtotal [B4] Other Long-Term Liabilities		0.00	0.00	(2,629,546.00)
Total [33-34] Liabilities		(2,039,113.00)	(2,039,113.00)	(5,147,577.00)
Group : [35] Equity				
Subgroup : [B2] Capital Stock				
00-3000-00	Capital Stock Issued	0.00	0.00	(16,650.00)
3000-00-10	Capital Stock Issued	(16,650.00)	(16,650.00)	0.00
Subtotal [B2] Capital Stock		(16,650.00)	(16,650.00)	(16,650.00)
Subgroup : [B5] Cumulated Earnings				
00-2900-00	Shareholders Distributions	0.00	0.00	18,518.00
00-3005-00	Accumulated Adjustments	0.00	0.00	(71,107.00)
00-3010-00	Stockholders Undistributed Income	0.00	0.00	(277,875.00)
00-3015-00	Other Adjustments	0.00	0.00	(32,765.00)
00-3020-00	Retained Earnings	0.00	0.00	(2,880,696.00)
2900-00-10	Shareholders Distributions	35,000.00	35,000.00	0.00
3005-00-10	Accumulated Adjustments	(18,964.00)	(18,964.00)	0.00
3010-00-10	Stockholders Undistributed Income	(277,875.00)	(277,875.00)	0.00
3015-00-10	Other Adjustments	(32,765.00)	(32,765.00)	0.00
3020-00-10	Retained Earnings	(2,414,505.00)	(2,414,505.00)	0.00

Client: **Hughes Health & Rehab**
 Engagement: **Medicaid - Hughes Health & Rehabilitation**
 Period Ending: **9/30/2021**
 Trial Balance: **A.01 - TB-CCNH**
 Workpaper: **A.04 - Balance Sheet**

Account	Description	ADJ	FINAL	1st PP-FINAL
		9/30/2021	9/30/2021	9/30/2020
Subtotal [B5] Cumulated Earnings		(2,709,109.00)	(2,709,109.00)	(3,243,925.00)
Total [36] Equity		(2,725,759.00)	(2,725,759.00)	(3,260,575.00)
Sum of Account Groups		0.00	0.00	0.00

Client: **Hughes Health & Rehab**
 Engagement: **Medicaid - Hughes Health & Rehabilitation**
 Period Ending: **9/30/2021**
 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		N.01a		
To Reclass RN Admin Salaries and Admissions Salaries to correct line of cost report				
R0001	RN - Administrative		433,375.00	
R0019	Admissions		97,107.00	
40-5003-20	Salaries - Other Administrative			97,107.00
60-5000-20	Salaries - RN			433,375.00
Total			530,482.00	530,482.00
Adjusting Journal Entries JE # 2		E.03		
To Reclass Cell Phone Expense				
R0002	Cell Phone		1,253.00	
40-5210-00	Telephone			1,253.00
Total			1,253.00	1,253.00
Adjusting Journal Entries JE # 3		D.01 - Tab O		
Reclass fees out of the dues account to the correct line on the cost report				
R0012	Fees		541.00	
5155-40-10	Membership Dues			541.00
Total			541.00	541.00
Adjusting Journal Entries JE # 4		E.04		
Reclass life insurance expense to correct line of cost report				
R0007	Life Insurance		42,212.00	
40-5135-00	Insurance - Medical & Dental			42,212.00
Total			42,212.00	42,212.00
Adjusting Journal Entries JE # 5		E.05		
Reclass Insurance Expenses				
R0008	Property & Liability Insurance		76,804.00	
R0021	Workers Comp Insurance		165,426.00	
5130-40-10	Insurance GÇð Business			242,230.00
Total			242,230.00	242,230.00
Adjusting Journal Entries JE # 6		D.01 - Tab F		
To reclass Maintenance Purchased Services to correct line on the cost report				
R0013	garbage removal		38,283.00	
R0024	Lawn Care / Snow Removal		10,795.00	
5200-40-10	Purchased Services			10,795.00
5370-75-10	Purchased Services - Housekeeping			38,283.00
Total			49,078.00	49,078.00
Adjusting Journal Entries JE # 7		D.01 - Tab L		
To reclass bank charges into correct line of the cost report.				
R0020	Bank Charges		5,437.00	
5170-40-10	Office Supplies			5,437.00
Total			5,437.00	5,437.00



Provider Name: Hughes Health & Rehabilitation
 Provider Number: 2089
 Period Ended: 9/30/21

Name of Workpaper: VHCL CKLST

VEHICLE COMPLIANCE CHECKLIST

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

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

Conclusion: