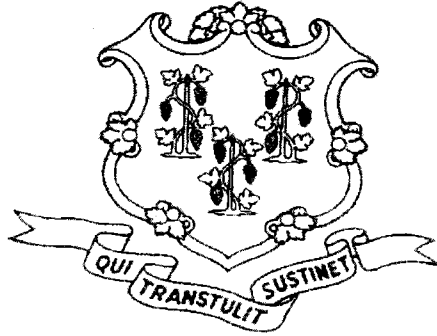


State of Connecticut



Annual Report of Long-Term Care Facility Cost Year 2017

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 10/1/2016	Report for Year Ending 9/30/2017

License Numbers:	CCNH 208-C	RHNS	(Specify)	Medicare Provider 075082
------------------	---------------	------	-----------	-----------------------------

Medicaid Provider Numbers:	CCNH 2089	RHNS	ICF-IID
----------------------------	--------------	------	---------

For Department Use Only

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

Table of Contents

General Information - Administrator's/Owner's Certification	1
General Information and Questionnaire - Data Required for Real Wage Adjustment	1A
General Information and Questionnaire - Type of Facility - Organization Structure	2
General Information and Questionnaire - Partners/Members	3
General Information and Questionnaire - Corporate Owners	3A
General Information and Questionnaire - Individual Proprietorship	3B
General Information and Questionnaire - Related Parties	4
General Information and Questionnaire - Basis for Allocation of Costs	5
General Information and Questionnaire - Leases	6
General Information and Questionnaire - Accounting Basis	7
Schedule of Resident Statistics	8
Schedule of Resident Statistics (Cont'd)	9
A. Report of Expenditures - Salaries & Wages	10
Schedule A1 - Salary Information for Operators/Owners; Administrators, Assistant Administrators and Other Relatives	11
Schedule A1 - Salary Information for Operators/Owners; Administrators, Assistant Administrators and Other Relatives (Cont'd)	12
B. Report of Expenditures - Professional Fees	13
Report of Expenditures - Schedule B-1 - Information Required for Individual(s) Paid on Fee for Service Basis	14
C. Expenditures Other than Salaries - Administrative and General	15
C. Expenditures Other than Salaries (Cont'd) - Administrative and General	16
Schedule C-1 - Management Services	17
C. Expenditures Other than Salaries (Cont'd) - Dietary	18
C. Expenditures Other than Salaries (Cont'd) - Laundry	19
C. Expenditures Other than Salaries (Cont'd) - Housekeeping and Resident Care	20
Report of Expenditures - Schedule C-2 - Individuals or Firms Providing Services by Contract	21
C. Expenditures Other than Salaries (Cont'd) - Maintenance and Property	22
Depreciation Schedule	23
Amortization Schedule	24
C. Expenditures Other than Salaries (Cont'd) - Property Questionnaire	25
C. Expenditures Other than Salaries (Cont'd) - Interest	26
C. Expenditures Other than Salaries (Cont'd) - Interest and Insurance	27
D. Adjustments to Statement of Expenditures	28
D. Adjustments to Statement of Expenditures (Cont'd)	29
F. Statement of Revenue	30
G. Balance Sheet	31
G. Balance Sheet (Cont'd)	32
G. Balance Sheet (Cont'd)	33
G. Balance Sheet (Cont'd)	34
G. Balance Sheet (Cont'd) - Reserves and Net Worth	35
H. Changes in Total Net Worth	36
I. Preparer's/Reviewer's Certification	37

General Information

Name of Facility (as licensed) Hughes Health & Rehabilitation, Inc.	License No. 208-C	Report for Year Ended 9/30/2017	Page 1	of 37
--	----------------------	------------------------------------	-----------	----------

Administrator's/Owner's Certification

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

I HEREBY CERTIFY that I have read the above statement and that I have examined the accompanying Cost Report and supporting schedules prepared for Hughes Health & Rehabilitation, Inc. [facility name], for the cost report period beginning October 1, 2016 and ending September 30, 2017, 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) Mark Finkelstein			Printed Name (Owner) Eugene Flaxman		
Subscribed and Sworn to before me:	State of	Date	Signed (Notary Public)	Comm. Expires / /	
Address of Notary Public					

(Notary Seal)

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

Data Required for Real Wage Adjustment			Page 1A	of 37
Name of Facility Hughes Health & Rehabilitation, Inc.	Period Covered:		From 10/1/2016	To 9/30/2017
Address of Facility 29 Highland Street, West Hartford, CT 06119				
Report Prepared By Marcum LLP	Phone Number 203-781-9600		Date 1/15/2018	
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 9/30/2017	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. 075082	
Type of Facility (Check appropriate box(es))				
<input checked="" type="checkbox"/> Chronic and Convalescent Nursing Home only (CCNH) <input type="checkbox"/> Rest Home with Nursing Supervision only (RHNS) <input type="checkbox"/> (Specify)				
Type of Ownership (Check appropriate box)				
<input type="checkbox"/> Proprietorship <input type="checkbox"/> LLC <input type="checkbox"/> Partnership <input checked="" type="radio"/> Profit Corp. <input type="radio"/> Non-Profit Corp. <input type="radio"/> Government <input type="radio"/> Trust				
If this facility opened or closed during report year provide:		Date Opened	Date Closed	
Has there been any change in ownership or operation during this report year?				
<input type="radio"/> Yes <input checked="" type="radio"/> No If "Yes," explain fully.				
Administrator Name of Administrator Mark Finkelstein				
		Nursing Home Administrator's License No.:	396	
Other Operators/Owners who are assistant administrators (full or part time) of this facility.				
Name N/A		License No.:		

General Information and Questionnaire
Corporate Owners

Name of Facility Hughes Health & Rehabilitation, Inc.	License No. 208-C	Report for Year Ended 9/30/2017	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	
Eugene Flaxman	29 Highland Street, West Hartford, CT 06119	Owner	100	
Names of Stockholders Owning at Least 10% of Shares				
N/A				

**General Information and Questionnaire
 Related Parties***

Name of Facility Hughes Health & Rehabilitation, Inc.	License No. 208-C	Report for Year Ended 9/30/2017	Page 4	of 37
--	----------------------	------------------------------------	-----------	----------

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	195,495	
		<input type="radio"/>	<input type="radio"/>				
		<input type="radio"/>	<input type="radio"/>				
		<input type="radio"/>	<input type="radio"/>				
		<input type="radio"/>	<input type="radio"/>				
		<input type="radio"/>	<input type="radio"/>				
		<input type="radio"/>	<input type="radio"/>				
		<input type="radio"/>	<input type="radio"/>				
		<input type="radio"/>	<input 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 9/30/2017	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 (See listing page 13)		
Maintenance and operation of plant		Square feet		
Property costs (depreciation)		Square feet		
Employee health and welfare		Gross salaries		
Management services		Appropriate cost center involved		
All other General Administrative expenses		Total of Direct and Allocated Costs		
The preparer of this report must answer the following questions applicable to the cost information provided.				
1. In the preparation of this Report, were all costs allocated as required? <input type="radio"/> Yes <input checked="" type="radio"/> No If "No," explain fully why such allocation was not made.				
N/A - One level of care				
2. Explain the allocation of related company expenses and attach copy of appropriate supporting data.				
N/A - One level of care				
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 type="radio"/> Yes <input checked="" type="radio"/> No If "No," explain fully why such allocation was not made.				
N/A - One level of care				

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		9/30/2017			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"/>	1 postage meter	04/01/14	51 months	795	795		
DeLage Landen Financial Services	<input type="radio"/>	<input checked="" type="radio"/>	2 Savin copiers	06/18/08	60 months	7,653	7,653		
DeLage Landen Financial Services	<input type="radio"/>	<input checked="" type="radio"/>	1 Savin fax machine/copier	02/24/14	60 months	1,139	1,139		
Leaf	<input type="radio"/>	<input checked="" type="radio"/>	1 Savin copier	04/27/17	60 months	702	266		
	<input type="radio"/>	<input type="radio"/>							
	<input type="radio"/>	<input type="radio"/>							
	<input type="radio"/>	<input type="radio"/>							
	<input type="radio"/>	<input type="radio"/>							
	<input type="radio"/>	<input type="radio"/>							
	<input type="radio"/>	<input type="radio"/>							
	<input type="radio"/>	<input type="radio"/>							
							Total ***	9,853	

Is a Mileage Log Book Maintained for All Leased Vehicles ? Yes No

* Refer to Page 4 for definition of related. If "Yes," transaction should be reported on Page 4 also.
 ** Attach copies of newly acquired leases.
 *** Amount should agree to Page 22, Line 6e.



LEASE AGREEMENT

1720A Crete Street, Moberly, MO 65270
Phone: 800-662-3759, Fax: 800-426-2626

LESSEE LEGAL NAME: Hughes Health And Rehab
Tax ID#:
Telephone No: 8602365623
Billing Address: 29 Highland St, West Hartford, CT 06119
Equipment Location (if other than Billing Address): 29 Highland St, West Hartford, CT 06119
EQUIPMENT DESCRIPTION: (indicate quantity, new or used and include make, model, serial # and all attachments - see below and/or attached Schedule A)
Unit Quantity: 1
Description of Equipment Leased: Savio MP 301
Make and Type:
Model Number: MP 301
Serial Number:
BASE TERM IN MONTHS: 60
TOTAL NUMBER OF LEASE PAYMENTS: 60 @ \$50.00 (plus taxes)
END OF LEASE PURCHASE OPTION:
(a) Advance Payment: \$0.00
(b) Security Deposit: \$0.00
(c) Documentation Fee: \$0.00
Total due a + b + c =: \$0.00

**If more than one lease payment is required as an Advance Payment, the balance will be applied to lease payments in inverse order, starting with the last lease payment. Your obligation to pay all amounts and perform all other obligations is non-cancellable, absolute, unconditional and not subject to abatement, set-off or defense.

TERMS AND CONDITIONS

In this agreement ("Lease"), "we," "our," and "us" refers to LEAF Capital Funding, LLC as Lessor and "you" and "your" refer to the Lessee. You agree to lease the Equipment upon the following terms and conditions:
1. LEASE PAYMENTS AND TERM: The Lease is enforceable on you upon your execution. The term of the Lease shall commence on the date the Equipment is delivered to you ("Lease Commencement Date"). The first Lease Payment shall be due on the date we specify in the month following the Lease Commencement Date as set forth in our invoice, and the remaining Lease Payments will be due on the same day of each subsequent month (each, a "Payment Date") until paid in full. The Base Term shall commence on the date one month prior to the first Payment Date. We may charge you a portion of one Lease Payment for the period from the Lease Commencement Date until the first day of the Base Term ("Interim Rent"). The Interim Rent shall be due as invoiced. We may adjust the Lease Payments up to 15% if the actual costs are different than the estimate used to calculate the Lease Payments.
2. DELIVERY, ACCEPTANCE, USE AND REPAIR: You are responsible for Equipment delivery and installation. You unconditionally accept the Equipment upon the earlier of (a) your oral or written acceptance of the Equipment, or (b) 10 days after delivery of the Equipment. You authorize us to fill in the Lease Commencement Date, serial numbers and other information. You will not move the Equipment from the above location without our written consent and are responsible for maintaining the Equipment in good repair. We are not responsible for Equipment or vendor failures.
3. INDEMNIFICATION: You agree to indemnify, defend and hold us harmless from and against any losses, damages, penalties, claims and suits, including attorneys' fees and expenses related to the ordering, manufacture, installation, ownership, condition, use, lease, possession, delivery or return of Equipment.
4. LEASE EXPIRATION, RENEWAL: Unless you notify us at least 90 days prior to the expiration of the Lease of your election to return or purchase the Equipment, this Lease will renew on a month-to-month basis at the same monthly Lease Payment until you either exercise the purchase option or provide us with at least 90 days notice and return the Equipment. If you return the Equipment, (i) it must be to the location we designate and you are responsible for all return costs and we may charge a Restocking Fee equal to one Lease Payment, and (ii) you must securely remove all data from any and all disk drives or magnetic media prior to returning the Equipment (and you are solely responsible for selecting an appropriate removal standard that meets your business needs and complies with applicable laws). You will pay us for any loss in value resulting from failure to maintain the Equipment in accordance with this Lease or for damages incurred in shipping and handling. If you exercise a purchase option we will convey all of our interest in such Equipment to you on an AS-IS WHERE IS basis without representation or warranty.
5. LATE FEES AND CHARGES: If any amount is not paid within three (3) days of when due, you agree to pay us a late charge equal to the lesser of 10% of the amount past due or the maximum legal amount. Amounts which are not paid within 30 days of when due shall accrue interest at 1.5% per month (or if less, the maximum legal rate) until paid. You agree to pay \$25 for each pay by phone and \$35 for each returned payment.
6. NO WARRANTY: We do not manufacture the Equipment and you have selected the Equipment and the supplier. WE MAKE NO EXPRESS OR IMPLIED WARRANTIES, INCLUDING THOSE OF MERCHANTABILITY OR FITNESS FOR A PURPOSE AND ARE NOT RESPONSIBLE FOR CONSEQUENTIAL OR INCIDENTAL DAMAGES.
7. INSURANCE, RISK OF LOSS: You bear all risk of loss or damage to the Equipment from its order until it is returned in the required condition or purchased by you ("Risk Period"). During the Risk Period you will maintain property and liability insurance on the Equipment acceptable to us, naming us loss payee and additional insured. If you do not

provide us with proof of such insurance, we may secure insurance on the Equipment to cover our interests (and only our interests). If we obtain such insurance, you will pay us an additional amount for the cost of such insurance and an administrative fee, the cost of which may be more than the cost to obtain your own insurance and on which we may make a profit.
8. OWNERSHIP AND TAXES: We own the Equipment (excluding licensed software). If you are deemed to own it, you grant us a security interest in the Equipment. You authorize us to file UCC financing statements to confirm our interest. You will pay, when due, all taxes, fines and penalties relating to the purchase, use, leasing and/or ownership of the Equipment. If we pay any taxes, (including property tax), fees or penalties on your behalf, you will pay us the amount we paid plus an administrative fee. You agree to pay us the documentation fee specified above or if not so specified, the greater of either \$125 or 0.5% of the Equipment cost. If we require an Equipment site inspection, or you request administrative services, you agree to reimburse our costs.
9. DEFAULT: If you or any guarantor do not pay us any amount within ten (10) days of its due date, or breach any terms of this Lease, any guaranty or any license relating to the Equipment, you will be in default. If you default, we may require you to do any combination of the following: (a) immediately pay all amounts then due, plus the present value of the remaining Lease Payments, Interim Rent and residual value of the Equipment, as determined by us, discounted at an annual rate of 3%; (b) return all of the Equipment; (c) allow us to repossess the Equipment; or (d) use any and all remedies available to us under applicable law. If you default, you agree to pay the cost of repossession and our attorney's fees and costs. In addition to all other charges and as reimbursement for expenses incurred and not as a penalty, we may require you to reimburse us for the phone calls, letters, and any additional expense incurred in the collection or servicing of this Lease for you. If we take possession of the Equipment, we may sell or otherwise dispose of it with or without notice, at a public or private sale, and apply the net proceeds (after we have deducted all costs related to the sale or disposition of the Equipment) to the amounts that you owe us. You agree that if notice of sale is required by law, 10 days' notice shall constitute reasonable notice. You remain responsible for any amounts that are due after we have applied such net proceeds. We may apply any security deposits to your obligations and if you do not default, the balance will be refunded without interest.
10. ASSIGNMENT: You have no right to sell or assign the Equipment or Lease. We may sell or assign our rights in the Lease and/or Equipment and the new owner will have all our rights but will not be subject to any claim or defense you have against us.
11. ARTICLE 2A: You agree this Lease is a "finance lease" as defined in Article 2A of the Uniform Commercial Code. You waive all rights and remedies conferred upon a Lessee by Article 2A (508-522) of the UCC. You have received a copy of the Supply Contract or been informed of the identity of the Supplier and you may have rights under the Supply Contract and may contact the Supplier for a description of those rights.
12. CREDIT INFORMATION: You authorize us or any of our affiliates to obtain credit bureau reports, and make other credit inquiries that we deem necessary.
13. CHOICE OF LAW: THIS LEASE WILL BE GOVERNED BY PENNSYLVANIA LAW. YOU CONSENT TO JURISDICTION IN THE STATE OR FEDERAL COURTS IN PENNSYLVANIA AND WAIVE ANY RIGHT TO A TRIAL BY JURY.
14. MISCELLANEOUS: This Lease is the parties' entire agreement and can be amended only in writing signed by both parties. This Lease may be executed in counterparts (manually or by electronic means) and, when transmitted to us shall be binding upon you for all purposes. This Lease is not binding on us until we sign it. You agree not to raise as a defense to the enforcement of this Lease that it was executed or transmitted to us by electronic means. You will use the Equipment only for business purposes and not for personal, family or household use.

ACCEPTED BY LESSEE: Hughes Health And Rehab
Print Name: Michael J. Wilbur Title: Treasurer
E-Mail Address: mwilbur@hugheshealth.com Date: 4/17/14
PERSONAL GUARANTY: Undersigned guarantees that Lessee will make all payments and perform all other obligations under the Lease when due. Undersigned agrees that this is a guaranty of payment and not of collection, and that we can proceed directly against undersigned without first proceeding against Lessee or the Equipment. Undersigned also waives all suretyship defenses and notification if the Lessee is in default and consents to any extensions or modifications granted to Lessee. Undersigned will pay us all expenses (including attorneys' fees) we incur in enforcing our rights against undersigned or Lessee. If more than one person signs this guaranty, each agrees that his/her liability is joint and several. Undersigned authorizes us and our affiliates to obtain credit bureau reports and make inquiries regarding undersigned's personal credit. You consent to jurisdiction in the State or Federal courts in Pennsylvania and expressly waive any right to a trial by jury.
SIGNED X Print Name: B-Mail Address:
Accepted by: LEAF Capital Funding, LLC By: Title: Date:



SCHEDULE A TO LEASE AGREEMENT
(EQUIPMENT DESCRIPTION)

Lease Application No.: 401835

QNT	Equipment Description	New/Used	Make	Model	Serial Number
-----	-----------------------	----------	------	-------	---------------

Location: 29 Highland St, West Hartford, CT 06119

1 Savin MP 301

New

MP 301

LESSEE: Hughes Health And Rehab

LEAF CAPITAL FUNDING, LLC

BY: 

BY: _____

PRINT NAME: Michael J. Wilbur

PRINT NAME: _____

TITLE: Treasurer

TITLE: _____

DATE: 9/27/17

DATE: _____

General Information and Questionnaire
Accounting Basis

Name of Facility Hughes Health & Rehabilitation, Inc.	License No. 208-C	Report for Year Ended 9/30/2017	Page • 7	of 37
--	----------------------	------------------------------------	-------------	----------

The records of this facility for the period covered by this report were maintained on the following basis:

Accrual Cash Modified Cash

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

Independent Accounting Firm

Name of Accounting Firm	Address (No. & Street, City, State, Zip Code)
1 Marcum, LLP	185 Asylum Street, Hartford, CT 06103
2 Carney, Roy & Gerrol, P.C.	33 Cold Spring Road, Suite 412, Rocky Hill, CT 06067
3 Gitlin Campise, LLC	836 Farmington Avenue, Suite 137, West Hartford, CT 06119
4	

Services Provided by This Firm (*describe fully*)

1 Preparation of Medicare and Medicaid Cost Reports and Reimbursement Consulting	\$ 18,583
2 Preparation of financial statements, tax returns, financial reviews	\$ 18,370
3 401K audit	\$ 8,575
4	\$
	Charge for Services Provided
	\$ 45,528

Are These Charges Reflected in the Expenditure Portion of This Report? If Yes, Specify Expense Classification and Line No.
 Yes No Page 15, Line 1d

Legal Services Information

Name of Legal Firm or Independent Attorney	Telephone Number
1 See Attached	
2	
3	
4	
5	

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

1
2
3
4
5

Services Provided by This Firm (*describe fully*)

1	\$ 26,238
2	\$
3	\$
4	\$
5	\$
	Charge for Services Provided
	\$ 26,238

Are These Charges Reflected in the Expenditure Portion of This Report? If Yes, Specify Expense Classification and Line No.
 Yes No Page 15, Line 1e

Name of Legal Firm or Independent Attorney	Address	Telephone Number	Services Provided by This Firm	Charge for Service Provided
Wiggin and Dana, LLP	One Century Tower, New Haven, CT	203-498-4400	General labor matters	7,289
Murtha Cullina, LLP	185 Asylum Street, Hartford, CT	860-240-6000	General Matters	1,659
Murtha Cullina, LLP	185 Asylum Street, Hartford, CT	860-240-6000	Collections (self-disallowed)	2,730
Treasurer, State of Connecticut			Conservator fees (self-disallowed)	1,350
Robert Haber - West Hartford Constable			Conservator fees (self-disallowed)	420
Federal Insurance Company			Legal fees for terminated employee lawsuits - cases still pending	12,665
Jackson O'Keefe	97 North Main Street, Southington, CT 06489	860-276-8100	General Matters	125
Total Charges for Services Provided				26,238

Schedule of Resident Statistics

Name of Facility Hughes Health & Rehabilitation, Inc.	Total All Levels	Total CCNH Level	Total RHNS Level	License No. 208-C	Report for Year Ended 9/30/2017				Report for Year Ended 9/30/2017				Page 8	of 37	
					Period 10/1 Thru 6/30		Period 7/1 Thru 9/30		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			170	170					
B. On last day of THIS report period	170	170			170	170			170	170					
2. Number of Residents															
A. As of midnight of PREVIOUS report period	149	149			149	149			136	136					
B. As of midnight of THIS report period	144	144			136	136			144	144					
3. Total Number of Days Care Provided During Period															
A. Medicare	6,091	6,091			4,532	4,532			1,559	1,559					
B. Medicaid (Conn.)	35,339	35,339			26,896	26,896			8,443	8,443					
C. Medicaid (other states)															
D. Private Pay	8,111	8,111			5,831	5,831			2,280	2,280					
E. State SSI for RCH															
F. Other (Specify) Hospice, VA, Managed Care	3,045	3,045			2,089	2,089			956	956					
G. Total Care Days During Period (3A thru F)	52,586	52,586			39,348	39,348			13,238	13,238					
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	24	24			19	19			5	5					
5. Total Resident Days (3G + 4A + 4B)	52,610	52,610			39,367	39,367			13,243	13,243					

Schedule of Resident Statistics (Cont'd)

Name of Facility Hughes Health & Rehabilitation, Inc.			License No. 208-C			Report for Year Ended 9/30/2017			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)				
5. If there was any change in certified bed capacity during the report year (as reported in item 4 above) provide the number of RESIDENT DAYS for 90 days following the change.													
Change in Resident Days										CCNH	RHNS	(Specify)	
1st change													
2nd change													
3rd change													
4th change													
6. Number of Residents and Rates on September 30 of Cost Year													
Item	Medicare		Medicaid		Self-Pay			Other State Assisted					
	CCNH	RHNS	CCNH	RHNS	CCNH	RHNS	(Specify)	R.C.H.	ICF-MR				
No. of Residents	21		90		33								
Per Diem Rate													
a. One bed rm.	Various		240.92		454.00								
b. Two bed rms.	Various		240.92		401.00								
c. Three or more bed rms.													
7. Total Number of Physical Therapy Treatments										TOTAL	CCNH	RHNS	(Specify)
A. Medicare - Part B										10,567	10,567		
B. Medicaid (Exclusive of Part B)													
1. Maintenance Treatments										308	308		
2. Restorative Treatments													
C. Other										21,766	21,766		
D. Total Physical Therapy Treatments										32,641	32,641		
8. Total Number of Speech Therapy Treatments													
A. Medicare - Part B										591	591		
B. Medicaid (Exclusive of Part B)													
1. Maintenance Treatments										16	16		
2. Restorative Treatments													
C. Other										1,603	1,603		
D. Total Speech Therapy Treatments										2,210	2,210		
9. Total Number of Occupational Therapy Treatments													
A. Medicare - Part B										7,092	7,092		
B. Medicaid (Exclusive of Part B)													
1. Maintenance Treatments										186	186		
2. Restorative Treatments													
C. Other										20,889	20,889		
D. Total Occupational Therapy Treatments										28,167	28,167		

Report of Expenditures - Salaries & Wages

Name of Facility	License No.	Report for Year Ended	Page	of		
Hughes Health & Rehabilitation, Inc.	208-C	9/30/2017	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)	235,710	2,637				
3. Assistant Administrator (Complete also Sec. IV of Schedule A1)						
4. Other Administrative Salaries (telephone operator, clerks, receptionists, etc.)	722,440	31,262				
5. Dietary Service						
a. Head Dietitian	84,069	2,102				
b. Food Service Supervisor	71,973	1,770				
c. Dietary Workers	398,148	26,011				
6. Housekeeping Service						
a. Head Housekeeper						
b. Other Housekeeping Workers	354,239	25,028				
7. Repairs & Maintenance Services						
a. Engineer or Chief of Maintenance	68,411	2,222				
b. Other Maintenance Workers	155,399	8,852				
8. Laundry Service						
a. Supervisor						
b. Other Laundry Workers	99,446	6,549				
9. Barber and Beautician Services						
10. Protective Services						
11. Accounting Services						
a. Head Accountant	106,311	2,154				
b. Other Accountants						
12. Professional Care of Residents						
a. Directors and Assistant Director of Nurses	248,438	4,494				
b. RN						
1. Direct Care	1,613,355	42,072				
2. Administrative**	320,728	8,578				
c. LPN						
1. Direct Care	1,328,514	46,634				
2. Administrative**						
d. Aides and Attendants	2,612,513	166,559				
e. Physical Therapists						
f. Speech Therapists						
g. Occupational Therapists						
h. Recreation Workers	173,128	8,171				
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	126,277	4,389				
n. Marketing						
o. Other (Specify) See Attached Schedule						
<i>A-13. Total Salary Expenditures</i>	8,719,099	389,484				

* 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
	-					
Total	\$ -	-	\$ -	-	\$ -	-

Schedule of Other Fees (Page 13)

Service	CCNH		RHNS		(Specify)	
	\$	Hours	\$	Hours	\$	Hours
	-					
Physiatrists	\$ 30,000	212				
Cardiologist	\$ 12,000	80				
MDS Consultant	\$ 586	4				
Total	\$ 42,586	296	\$ -	-	\$ -	-

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

Name of Facility		License No.		Report for Year Ended		Page	of		
Hughes Health & Rehabilitation, Inc.		208-C		9/30/2017		11	37		
Name	Salary Paid		Fringe Benefits and/or Other Payments (describe fully)	Full Description of Services Rendered	Total Hours Worked	Line Where Claimed on Page 10	Name and Address of All Other Employment**	Total Hours Worked	Compensation Received
	CCNH	RHNS (Specify)							
Section I - Operators/Owners									
Section II - Other related parties of Operators/Owners employed in and paid by facility (EXCEPT those who may be the Administrator or Assistant Administrators who are identified on Page 12).									
Brian Flaxman	185,121		Non-Discriminatory	MDS Coordinator, weekend Administrator,	2,320	A 12 b1/b2			

* 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) Hughes Health & Rehabilitation, Inc.		License No. 208-C		Report for Year Ended 9/30/2017		Page 12	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 III - Administrators***									
Mark Finkelstein	235,710		Non-Discriminatory	Supervise clinical and administrative affairs of the facility.	2,637	A 2			
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	9/30/2017	13	37		
Total Cost and Hours						
Item	CCNH	Hours	RHNS	Hours	(Specify)	Hours
*B. Direct care consultants paid on a fee for service basis in lieu of salary (For all such services complete Schedule B1)						
1. Dietitian						
2. Dentist	7,800	130				
3. Pharmacist	11,220	240				
4. Podiatrist						
5. Physical Therapy						
a. Resident Care	545,449	8,662				
b. Other						
6. Social Worker						
7. Recreation Worker						
8. Physicians						
a. Medical Director (entire facility)	36,000	120				
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) Medical Staff	800	8				
9. Speech Therapist						
a. Resident Care	103,008	1,347				
b. Other						
10. Occupational Therapist						
a. Resident Care	467,603	7,423				
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	42,586	296				
B-13 Total Fees Paid in Lieu of Salaries	1,214,466	18,226				

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

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

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

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

Name of Facility Hughes Health & Rehabilitation, Inc.		License No. 208-C	Report for Year Ended 9/30/2017	Page 14	of 37
Name & Address of Individual	Full Explanation of Service	Related** to Owners, Operators, Officers		Explanation of Relationship	
		Yes	No		
Gerident Solutions, LLC, P.O. Box 290539, Wethersfield, CT 06129	Dentist	<input type="radio"/>	<input checked="" type="radio"/>		
Satyanani Tallapureddy, M.D., 43 Woodland Street, Hartford, CT 06105	Medical Director, Medical Staff	<input type="radio"/>	<input checked="" type="radio"/>		
Raymond Chagnon, M.D., 490 Blue Hills Avenue, Hartford, CT 06112	Medical Staff	<input type="radio"/>	<input checked="" type="radio"/>		
Stanley Rutstein, M.D., 850 Farmington Avenue, West Hartford, CT 06119	Medical Staff	<input type="radio"/>	<input checked="" type="radio"/>		
Anil Vithala, M.D., 477 Connecticut Blvd, East Hartford, CT 06108	Medical Staff	<input type="radio"/>	<input checked="" type="radio"/>		
Varalakshmi, Niranjana, M.D., 1007 Farmington Avenue, Suite 9, West Hartford, CT 06107	Medical Staff	<input type="radio"/>	<input checked="" type="radio"/>		
Partners Pharmacy of Connecticut, PO Box 9689, Uniondale, NY 11555	Pharmacist	<input type="radio"/>	<input checked="" type="radio"/>		
Saint Francis Medical Group, 114 Woodland Street, Hartford, CT	Physiatrists	<input type="radio"/>	<input checked="" type="radio"/>		
ProCadiovascular Care LLC, 21 Woodland Street, Suite 121, Hartford, CT 06105	Cardiologist	<input type="radio"/>	<input checked="" type="radio"/>		
Celtic Consulting	MDS Consultant, ARD Rehab audit	<input type="radio"/>	<input checked="" type="radio"/>		
RehabCare Group, Inc., 7733 Forsyth Blvd, St. Louis, MO 63105	Physical Therapy, Speech Therapy, Occupational Therapy	<input type="radio"/>	<input checked="" type="radio"/>		
		<input type="radio"/>	<input type="radio"/>		
		<input type="radio"/>	<input type="radio"/>		
		<input type="radio"/>	<input type="radio"/>		
		<input type="radio"/>	<input type="radio"/>		
		<input type="radio"/>	<input type="radio"/>		
		<input type="radio"/>	<input type="radio"/>		
		<input type="radio"/>	<input type="radio"/>		
		<input type="radio"/>	<input type="radio"/>		
		<input type="radio"/>	<input type="radio"/>		
		<input type="radio"/>	<input type="radio"/>		

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

Annual Report of Long-Term Care Facility

CSP-15 Rev. 10/2005

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	9/30/2017	15	37
Item	Total	CCNH	RHNS	(Specify)
1. Administrative and General				
a. Employee Health & Welfare Benefits				
1. Workmen's Compensation	\$ 217,088	217,088		
2. Disability Insurance	\$			
3. Unemployment Insurance	\$			
4. Social Security (F.I.C.A.)	\$ 701,024	701,024		
5. Health Insurance	\$ 1,233,669	1,233,669		
6. Life Insurance (employees only) (not-owners and not-operators)	\$ 58,074	58,074		
7. Pensions (Non-Discriminatory) (not-owners and not-operators)	\$ 1,153	1,153		
8. Uniform Allowance	\$ 16,348	16,348		
9. Other (<i>Specify</i>) See Attached Schedule	\$ 1,951	1,951		
b. Personal Retirement Plans, Pensions, and Profit Sharing Plans for Owners and Operators (Discriminatory)*	\$			
c. Bad Debts*	\$ 420,594	420,594		
d. Accounting and Auditing	\$ 45,528	45,528		
e. Legal (<i>Services should be fully described on Page 7</i>)	\$ 26,238	26,238		
f. Insurance on Lives of Owners and Operators (<i>Specify</i>)*	\$			
g. Office Supplies	\$ 31,699	31,699		
h. Telephone and Cellular Phones				
1. Telephone & Pagers	\$ 48,772	48,772		
2. Cellular Phones	\$ 2,091	2,091		
i. Appraisal (<i>Specify purpose and attach copy</i>)*	\$			
j. Corporation Business Taxes (<i>franchise tax</i>)	\$			
k. Other Taxes (<i>Not related to property - See Page 22</i>)	\$			
1. Income*	\$			
2. Other (<i>Specify</i>) See Attached Schedule	\$			
3. Resident Day User Fee	\$ 924,754	924,754		
Subtotal	\$ 3,728,983	3,728,983		

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

(Carry Subtotals forward to next page)

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

Hughes Health & Rehabilitation, Inc.
9/30/2017

Attachment Page 15

Schedule of Other Employee Benefits

Description	CCNH	RHNS	(Specify)
	-		
Employee Assistance Program	\$ 1,951		
Total	\$ 1,951	\$ -	\$ -

Schedule of Other Taxes

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

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	9/30/2017		16	37
Item	Total	CCNH	RHNS	(Specify)	
Subtotals Brought Forward:	3,728,983	3,728,983			
l. Travel and Entertainment					
1. Resident Travel and Entertainment	\$				
2. Holiday Parties for Staff	\$				
3. Gifts to Staff and Residents	\$ 15,781	15,781			
4. Employee Travel	\$ 11,422	11,422			
5. Education Expenses Related to Seminars and Conventions	\$ 12,283	12,283			
6. Automobile Expense (<i>not purchase or depreciation</i>)	\$				
7. Other (<i>Specify</i>) See Attached Schedule	\$				
m. Other Administrative and General Expenses					
1. Advertising Help Wanted (<i>all such expenses</i>)	\$				
2. Advertising Telephone Directory (<i>all such expenses</i>)***	\$				
3. Advertising Other (<i>Specify</i>)*** See Attached Schedule	\$ 86,015	86,015			
4. Fund-Raising***	\$				
5. Medical Records	\$				
6. Barber and Beauty Supplies (if this service is supplied directly and not by contract or fee for service)***	\$				
7. Postage	\$ 4,063	4,063			
* 8. Dues and Membership Fees to Professional Associations (<i>Specify</i>) See Attached Schedule	\$ 12,491	12,491			
8a. Dues to Chamber of Commerce & Other Non-Allowable Org.***	\$ 325	325			
9. Subscriptions	\$ 131	131			
10. Contributions*** See Attached Schedule	\$ 27,445	27,445			
11. Services Provided by Contract (<i>Specify and Complete Schedule C-2, Page 21 for each firm or individual</i>)	\$ 191,917	191,917			
12. Administrative Management Services**	\$				
13. Other (<i>Specify</i>) See Attached Schedule	\$ 33,354	33,354			
C-14 Total Administrative & General Expenditures	\$ 4,124,210	4,124,210			

* 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)
Brochures	\$ 5,240		
Digital Advertising	\$ 21,882		
Event Tickets	\$ 700		
Graphic Production	\$ 331		
Health & Wellness Fairs	\$ 540		
Media Relations	\$ 25,125		
Photography	\$ 797		
Plaques	\$ 1,363		
Print Advertising	\$ 18,643		
Public Relations: Marketing treats	\$ 1,884		
Website hosting	\$ 3,850		
Women's Choice Award	\$ 3,250		
Wright's Media - licensing	\$ 2,410		
Total Other Advertising	\$ 86,015	\$ -	\$ -

Schedule of Dues

Description	CCNH	RHNS	(Specify)
American Association of Nurse Assessment Coordination (AANAC)	\$ 119		
American College of Health Care Administrators (ACHCA)	\$ 310		
Association of Long-term Care Financial Managers (ALTCFM)	\$ 255		
American Express Membership Fees	\$ 310		
Connecticut Association of Health Care Facilities (CAHCF)	\$ 11,497		
Total Dues	\$ 12,491	\$ -	\$ -

Schedule of Contributions

Description	CCNH	RHNS	(Specify)
Donations - Various	\$ 26,745		
Donation - In Memory of	\$ 200		
Donation to employee - fire destroyed home	\$ 500		
Total Contributions	\$ 27,445	\$ -	\$ -

Schedule of Other Administrative and General

Description	CCNH	RHNS	(Specify)
Licenses	\$ 2,170		
American Express Card fees	\$ 145		
Annual Report filing	\$ 150		
Connecticut Interactive - background checks	\$ 4,050		
Connecticut Nurses Association - CNA Awards Ceremony (Self-disallow)	\$ 700		
Credentiaing	\$ 424		
DEA registration	\$ 731		
Dinner meetings (self-disallow)	\$ 534		
Flowers, Fruit Baskets (Self-disallow)	\$ 2,143		
Gold - 2016 Quality Award - examiners expenses (Self-disallow)	\$ 4,763		
Healthcare survey	\$ 190		
Intellcentrics	\$ 229		
Internet Domain Fee (Self-disallow)	\$ 76		
Late Payment Charges, Finance Charges, Interest (Self-disallow)	\$ 5,252		
Lawsuit settlement (Self-disallow)	\$ 7,000		
Miscellaneous (Self-disallow)	\$ 22		
National Practitioner Data Ban	\$ 34		
Navilhealth - Post Care Connect Fee	\$ 2,424		
Parking Fees	\$ 1,416		
Petty Cash Box replacement - theft in facility (Self-disallow)	\$ 804		
Prime Membership	\$ 99		
Replacement - resident's television (Self-disallow)	\$ 372		
Replacement - stolen Ipads (Self-disallow)	\$ 1,021		
Sales Tax	\$ 6		
The Joint Commission (Self-disallow)	\$ 2,630		
UCHC Public Safety - UCONN background check	\$ 75		
CTLTC-MAP Fee	\$ 350		
ICNC Fee	\$ 40		
To adjust Lease payable #2 to actual	\$ (2,458)		
To adjust Lease payable #4 to actual	\$ (2,528)		
To adjust Lease payable #3 to actual	\$ (4,509)		
Lawsuit Deductible (relates to pending HR lawsuit)	\$ 5,000		
Total Other Administrative and General	\$ 33,354	\$ -	\$ -

Schedule C-1 - Management Services*

Name of Facility Hughes Health & Rehabilitation, Inc.	License No. 208-C	Report for Year Ended 9/30/2017	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 9/30/2017		Page 18	of 37
Item		Total	CCNH	RHNS	(Specify)	
2. Dietary						
a. In-House Preparation & Service						
1.	Raw Food	\$ 314,223	314,223			
2.	Non-Food Supplies	\$ 39,806	39,806			
3.	Other (Specify) _____	\$				
b. Purchased Services (by contract other than through Management Services) (Complete Schedule C-2 att. Page 21)		\$ 504,751	504,751			
c. Management Services**		\$				
d. Other (Specify) _____		\$				
2E. Total Dietary Expenditures (2a + b + c + d)		\$ 858,780	858,780			
2F. Dietary Questionnaire		Total	CCNH	RHNS	(Specify)	
G. Resident Meals: Total no. of meals served per day:*						
H. Is cost of employee meals included in 2E? <input type="radio"/> Yes <input checked="" type="radio"/> No						
I. Did you receive revenue from employees? <input type="radio"/> Yes <input checked="" type="radio"/> No If yes, specify amt.						
J. Where is the revenue received reported in the Cost Report? (Page/Line Item)						
K. Is cost of meals provided to persons other than employees or residents (i.e., Board Members, Guests) included in 2E? <input type="radio"/> Yes <input checked="" type="radio"/> No If yes, specify cost.						
L. Is any revenue collected from these people? <input checked="" type="radio"/> Yes <input type="radio"/> No If yes, specify amt. \$9						
M. Where is the revenue received reported in the Cost Report? (Page/Line Item) PG30 Line IV1						
N. Is cost of food (other than meals, e.g., snacks at monthly staff meetings, board meetings) provided to employees included in 2E? <input type="radio"/> Yes <input checked="" type="radio"/> No If yes, specify cost.						
O. Is any revenue collected from employees? <input type="radio"/> Yes <input checked="" type="radio"/> No If yes, specify amt.						
P. 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.
 ** Schedule C-1, Page 17 must be fully completed or this expenditure will not be allowed.

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

Name of Facility		License No.	Report for Year Ended		Page	of
Hughes Health & Rehabilitation, Inc.		208-C	9/30/2017		19	37
Item		Total	CCNH	RHNS	(Specify)	
3. Laundry						
a. In-House Processing*		Lbs.				
1. Bed linens, cubicle curtains, draperies, gowns and other resident care items washed, ironed, and/or processed.***		Amt. \$				
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. \$	18,768	18,768		
b. Purchased Services (by contract other than through Management Services) (Complete Schedule C-2 att. Page 21)		\$	153,415	153,415		
c. Management Services**		\$				
d. Other (Specify) Laundry Supplies		\$	6,936	6,936		
3E. Total Laundry Expenditures (3a + b + c + d)		\$	179,119	179,119		
3F. Laundry Questionnaire						
G. Is cost of employee laundry included in 3E?		<input type="radio"/> Yes	<input checked="" type="radio"/> No	If yes, specify cost.		
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 laundry provided to persons other than employees or residents included in 3E?		<input type="radio"/> Yes	<input checked="" type="radio"/> No	If yes, specify cost.		
K. Did you receive revenue 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)				

* 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 3E.

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

*** 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	9/30/2017		20	37
Item			Total	CCNH	RHNS	(Specify)
4.	Housekeeping	Sq. Ft. Serviced				
a.	In-House Care	by Personnel				
	1. Supplies - Cleaning (<i>Mops, pails, brooms, etc.</i>)	Amt.	\$ 53,228	53,228		
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.	\$ 105,156	105,156		
c.	Management Services*		\$			
d.	Other (<i>Specify</i>)		\$			
4E.	Total Housekeeping Expenditures (4a + b + c + d)		\$ 158,384	158,384		
5.	Resident Care (Supplies)**					
a.	Prescription Drugs***					
	1. Own Pharmacy		\$			
	2. Purchased from		\$ 307,268	307,268		
b.	Medicine Cabinet Drugs		\$ 26,743	26,743		
c.	Medical and Therapeutic Supplies		\$ 231,344	231,344		
d.	Ambulance/Limousine***		\$ 10,209	10,209		
e.	Oxygen					
	1. For Emergency Use		\$			
	2. Other***		\$ 15,937	15,937		
f.	X-rays and Related Radiological Procedures***		\$ 27,680	27,680		
g.	Dental (<i>Not dentists who should be included under salaries or fees</i>)		\$			
h.	Laboratory***		\$ 39,611	39,611		
i.	Recreation		\$ 69,463	69,463		
j.	Other (Specify)**** See Attached Schedule		\$ 87,032	87,032		
5K.	Total Resident Care Expenditures (5a - 5j)		\$ 815,287	815,287		

* 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)
	-		
Medical Supplies - Medicare A (Self-disallow)	\$ 2,843		
IV - Medicare A (Self-disallow)	\$ 46,478		
IV - Medicaid	\$ 3,619		
IV - Managed Care (Self-disallow)	\$ 6,309		
IV - VA (Self-disallow)	\$ 3,014		
Tube Feeding Supplies - Medicare A (Self-disallow)	\$ 3,222		
Other - Medicare A (Self-disallow)	\$ 11,648		
Other - VA (Self-disallow)	\$ 8,590		
Rehabilitation Supplies	\$ 91		
IV - House (Self-disallow)	\$ 449		
Tube Feeding Supplies - Managed Care (Self-disallow)	\$ 769		
Total Other Resident Care	\$ 87,032	\$ -	\$ -

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

Name of Facility		License No.	Report for Year Ended	Page of					
Hughes Health & Rehabilitation, Inc.		208-C	9/30/2017	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
All Waste, Inc.	P.O. Box 2472, Hartford, CT 06146	<input type="radio"/>	<input checked="" type="radio"/>		Refuse removal	39,228		22	16f
Paylocity	Arlington Heights, IL 60004	<input type="radio"/>	<input checked="" type="radio"/>		Payroll service	29,623		16	m11
Rinaldi Linen Service	47 Commons Court, Waterbur, CT 06704	<input type="radio"/>	<input checked="" type="radio"/>		Laundry service	153,415		19	3b
IT Direct, LLC	West Hartford, CT 06106	<input type="radio"/>	<input checked="" type="radio"/>		Computer network support	37,621		16	m11
Sigmacare	Floor, New York, NY 10018	<input type="radio"/>	<input checked="" type="radio"/>		Sigmacare software subscription	39,783		16	m11
Healthcare Services Group	Suite 300, Bensalem, PA 19020	<input type="radio"/>	<input checked="" type="radio"/>		Housekeeping Supervisor	103,500		20	4b
American Data	P.O. Box 640, Sauk City, WI 53583	<input type="radio"/>	<input checked="" type="radio"/>		A/R system software maintenance	10,444		16	m11
JJL Bio-Med Services, Inc.	58 East Otter Drive, Tolland, CT 01034	<input type="radio"/>	<input checked="" type="radio"/>		Operational checks & electrical safety	10,818		16	m11
Unidine	Suite 510, Boston, MA 02118	<input type="radio"/>	<input checked="" type="radio"/>		Dining Service	504,751		18	2b
		<input type="radio"/>	<input type="radio"/>						
		<input type="radio"/>	<input type="radio"/>						
		<input type="radio"/>	<input type="radio"/>						
		<input type="radio"/>	<input type="radio"/>						
		<input type="radio"/>	<input 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	9/30/2017			22	37
Item	Total	CCNH	RHNS	(Specify)		
6. Maintenance & Operation of Plant						
a. Repairs & Maintenance	\$ 100,453	100,453				
b. Heat	\$ 37,409	37,409				
c. Light & Power	\$ 74,683	74,683				
d. Water	\$ 51,678	51,678				
e. Equipment Lease (<i>Provide detail on page 6</i>)	\$ 9,853	9,853				
f. Other (<i>itemize</i>)	\$ 84,341	84,341				
See Attached Schedule						
6g. Total Maint. & Operating Expense (6a - 6f)	\$ 358,417	358,417				
7. Depreciation (<i>complete schedule page 23*</i>)						
a. Land Improvements	\$					
b. Building & Building Improvements	\$ 62,943	62,943				
c. Non-Movable Equipment	\$ 23,009	23,009				
d. Movable Equipment	\$ 74,145	74,145				
*7e. Total Depreciation Costs (7a + b + c + d)	\$ 160,097	160,097				
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	\$ 195,495	195,495				
10. Property Taxes						
a. Real estate taxes paid by owner	\$ 109,082	109,082				
b. Real estate taxes paid by lessor	\$					
c. Personal property taxes	\$ 22,891	22,891				
11. Total Property Expenses (7e + 8e + 9 + 10)	\$ 487,565	487,565				

* 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	\$ 45,113		
Garbage Removal	\$ 39,228		
Total Other Repairs and Maintenance	\$ 84,341	\$ -	\$ -

Depreciation Schedule

Name of Facility Hughes Health & Rehabilitation, Inc.		License No. 208-C	Report for Year Ended 9/30/2017				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	2,631,767		2,631,767	1,584,685		Various	62,928	
2. Disposals (attach schedule)								
3. Acquired during this report period (attach schedule)	4,624		4,624			Various	15	62,943
B-4. Subtotal								
C. Non-Movable Equipment								
1. Acquired prior to this report period	806,961		806,961	635,632		Various	23,009	
2. Disposals (attach schedule)								
3. Acquired during this report period (attach schedule)								
C-4. Subtotal								23,009
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	954,783		954,783	766,303		Various	64,669	
b. Disposals (attach schedule)	(14,153)		(14,153)	(14,153)		Various		
c. Acquired during this report period (attach schedule)	18,991		18,991			Various	9,476	
D-3. Subtotal								74,145
E. Total Depreciation								160,097

Schedule of Movable Equipment Acquired during this report peric

Acquisition Date	Description of Item	Cost	Useful Life	Depreciation
Additions:				
7/1/2017	EZ Way Smart Lifts x3 (Capital Lease)	\$ 17,864	7	\$ 9,251
10/1/2016	Televisions	\$ 1,127	5	\$ 225
Total additions for Movable Equipmen		\$ 18,991		\$ 9,476 *
Deletions:				
6/9/1989	2 Louis SV Arm Chairs	\$ (1,117)	7	\$ -
2/28/1993	PUR FURN FOR LNGE	\$ (1,206)	7	\$ -
10/17/1997	UNIMAC WASHER MODEL UW	\$ (3,000)	7	\$ -
7/23/2001	BOWLS, PLATES, SAUCERS, CUPS	\$ (4,000)	7	\$ -
8/22/2001	BOWLS, PLATES, SAUCERS, CUPS	\$ (4,505)	7	\$ -
9/26/2001	BOWLS (DEPOSIT)	\$ (325)	7	\$ -
Total deletions for Movable Equipmen		\$ (14,153)		\$ - **

*Ties to Page 23, Line D2c

**Ties to Page 23, Line D2b

Schedule of Leasehold Improvements Acquired during this report peric

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

*Ties to Page 24, Line C3

**Ties to Page 24, Line C2

**Hughes Health & Rehabilitation
Depreciation Schedule
September 30, 2017**

Asset	Property Description	Date In Service	Cost Basis	9/30/2015 Accumulated Depreciation	9/30/2016 Depreciation	9/30/2016 Accumulated Depreciation	9/30/2017 Depreciation	9/30/2017 Accumulated Depreciation
Building and Building Improvements								
Total Assets Added before 9/30/15				1,538,957	55,779	1,594,735	55,775	1,650,510
9/30/2015 Additions								
567	200 amp line	1/26/15	10,088 S/L	183	259	442	259	701
568	21 electric baseboard heaters installed	1/26/15	11,053 S/L	201	283	484	283	767
569	Window replacement	2/12/15	3,460 S/L	55	89	144	89	233
570	Social Services office renovation	8/18/15	40,407 S/L	130	1,036	1,166	1,036	2,202
Total 9/30/2015 Additions				569	1,667	2,236	1,667	3,903
9/30/2016 Additions								
	One Bedroom Renovations	12/31/15	45,469 S/L	-	923	923	1,516	2,439
	Renovate Patient Room to Office	12/31/15	42,860 S/L	-	870	870	1,429	2,299
	Conference Room/Bathroom Ren	7/22/16	23,955 S/L	-	128	128	799	927
	Fuel Tank Project	9/23/16	69,917 S/L	-	75	75	2,331	2,406
Total 9/30/2016 Additions				-	1,996	1,996	6,075	8,071
9/30/2016 Disposals								
347	5000 GAL OIL TANK	6/30/92	(7,000) S/L	(5,176)	(222)	(5,398)	(222)	(5,620)
348	5000 GAL OIL TANK	7/31/92	(11,560) S/L	(8,517)	(367)	(8,884)	(567)	(9,251)
Total 9/30/2016 Disposals				(13,693)	(589)	(14,282)	(589)	(14,871)
Total 9/30/2017 Additions				-	-	-	15	15
590	Rail Fence - Center Patio	8/22/2017	4,624 S/L	-	-	-	15	15
Total 9/30/2017 Additions				-	-	-	15	15
Total Building and Building Improvements				1,525,833	58,852	1,584,685	62,943	1,647,627

Non-Movable Equipment

3	EXE. NEW CARE/COM SYS	2/12/88	5,645 2000B	7.0	-	5,645	-	5,645
4	JR. EXE DEP CARE/COM SYS	2/28/88	2,289 2000B	7.0	-	2,289	-	2,289
5	EXE BAL ON NEW/CARE COM	5/19/88	10,373 2000B	7.0	-	10,373	-	10,373
6	EXE SYS DEP N/WING	6/30/88	3,578 2000B	7.0	-	3,578	-	3,578
13	BLINDS AND CURTAINS	2/20/91	7,122 2000B	7.0	-	7,122	-	7,122
14	BLINDS AND CURTAINS	6/17/91	5,800 2000B	7.0	-	5,800	-	5,800
15	BLINDS/VALANCES/WINDOW SYS	9/30/91	9,200 2000B	7.0	-	9,200	-	9,200
16	MERCURY REST CABINET	10/31/91	1,200 2000B	7.0	-	1,200	-	1,200
17	MERCURY REST CAB - RECLASS	11/30/91	1,176 2000B	7.0	-	1,176	-	1,176
18	CUBICLE CURT & TRACKS	11/30/91	4,081 2000B	7.0	-	4,081	-	4,081
19	CUBICLE CURT & TRACKS	11/30/91	2,131 2000B	7.0	-	2,131	-	2,131
21	MERCURY RES/ EQUIPT 1.3BA	2/05/96	2,221 2000B	7.0	-	2,221	-	2,221
24	MERCURY -1 CUSTOM KIT SINK	1/21/97	981 2000B	7.0	-	981	-	981
28	TCI COMMUNICATIONS SW C	5/18/98	3,433 2000B	7.0	-	3,433	-	3,433
30	TCI COMMUNICATIONS SW B	9/16/98	14,760 2000B	7.0	-	14,760	-	14,760
31	EXHAUST HOODS W/FANS	7/31/99	9,350 2000B	7.0	-	9,350	-	9,350
400	5-sixteen button phones-deposit	4/30/00	1,961 2000B	7.0	-	1,961	-	1,961
401	5-sixteen button phones-balance	5/31/00	1,961 2000B	7.0	-	1,961	-	1,961
404	Cabling	7/31/00	1,011 2000B	7.0	-	1,011	-	1,011
445	Telephone system	2/02/02	20,599 2000B	7.0	-	20,599	-	20,599
446	Telephone System Software and install	2/02/02	21,834 2000B	7.0	-	21,834	-	21,834
447	Compressor for freezer	12/12/01	4,973 2000B	7.0	-	4,973	-	4,973
451	11 six tier lockers	2/07/02	4,173 2000B	7.0	-	4,173	-	4,173
452	Voice Mail System	12/10/01	5,655 2000B	7.0	-	5,655	-	5,655
453	2 Oil Boilers - Remove and Replace	9/30/02	40,810 2000B	7.0	-	40,810	-	40,810
456	TELEPHONE SYSTEM	2/28/03	12,844 2000B	7.0	-	12,844	-	12,844

460	1-small boiler	2/12/04	6,901	200DB	7.0	6,901	-	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	-	8,021
462	Furnish and install cooling unit	5/26/04	9,677	200DB	7.0	9,677	-	9,677	-	9,677	-	9,677
463	Cooling Unit	5/26/04	12,000	200DB	7.0	12,000	-	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	-	10,880
485	100amp 3phase line	8/16/07	4,714	200DB	7.0	4,714	-	4,714	-	4,714	-	4,714
519	Compressor for freezer	4/19/09	3,324	200DB	7.0	3,324	-	3,324	-	3,324	-	3,324
521	Boiler pressure control	9/01/09	4,622	200DB	7.0	4,622	-	4,622	-	4,622	-	4,622
524	Day pump, tank - oil tank	2/10/10	2,341	200DB	7.0	2,341	241	2,582	121	2,702	2,702	2,702
525	Walk-in freezer - basement	2/25/10	11,112	200DB	7.0	11,112	992	10,617	496	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	-	10,422
531	Cogeneration equipment (capital lease)	10/27/09	289,247	200DB	7.0	289,247	12,262	268,654	6,131	274,785	274,785	274,785
535	Healthcare communication system	3/07/11	22,585	200DB	7.0	22,585	-	22,585	-	22,585	-	22,585
536	Basement freezer door	7/27/11	3,084	200DB	7.0	3,084	-	3,084	-	3,084	-	3,084
547	Video Door intercom	10/01/12	3,031	S/L	39.0	3,031	78	308	73	381	381	381
548	Power unit for elevator	10/01/12	13,294	S/L	39.0	13,294	341	1,349	341	1,690	1,690	1,690
549	Generator	4/02/13	184,500	150DB	15.0	184,500	14,197	56,724	12,778	69,502	69,502	69,502
	Total Assets Added before 9/30/15		799,277			607,512	28,112	635,624	19,939	655,563		655,563
	9/30/2016 Additions											
589	Dalkin 2 Ton Skyair Ceiling Unit	9/22/16	7,684	S/L	30.0	7,684	11	11	3,070	3,081	3,081	3,081
			7,684				11	11	3,070	3,081		3,081
	Total Non-Moveable Equipment		806,961			607,512	28,123	635,635	23,009	658,644		658,644

Moveable Equipment

34	TEN PAINTINGS	2/08/79	500	S/L	10.00	500	-	500	-	500	-	500
46	EPCP S/S WORK TABLES	9/30/80	1,463	S/L	10.00	1,463	-	1,463	-	1,463	-	1,463
48	SIX MARLE CHAIRS	11/13/80	323	S/L	10.00	323	-	323	-	323	-	323
53	GENDRON STRETCHER	8/31/83	409	150DB	5.00	409	-	409	-	409	-	409
55	MIRRORS	12/23/83	691	150DB	5.00	691	-	691	-	691	-	691
57	PAINTINGS	3/30/84	300	150DB	5.00	300	-	300	-	300	-	300
58	CUBICLE CURTAIN SYSTEM	3/31/84	4,578	150DB	5.00	4,578	-	4,578	-	4,578	-	4,578
66	2 PATIO CHAIRS	6/22/85	460	150DB	5.00	460	-	460	-	460	-	460
71	PICTURE	12/06/85	100	150DB	5.00	100	-	100	-	100	-	100
78	PAINTING	1/24/86	230	150DB	5.00	230	-	230	-	230	-	230
80	MIRRORS	4/29/86	640	200DB	5.00	640	-	640	-	640	-	640
85	2 GAS GRILLS	6/17/86	645	150DB	5.00	645	-	645	-	645	-	645
104	FURNITURE & EQUIPMENT	9/30/87	2,193	200DB	7.0	2,193	-	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	-	1,265
123	ROLL IN RACK W/ALUM TRA	12/08/88	569	200DB	7.0	569	-	569	-	569	-	569
129	2 LOUIS SV ARM CHAIRS	6/09/89	1,117	200DB	7.0	1,117	-	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	-	1,675
139	13 CHAIRS & 3 DESKS	12/07/89	4,071	200DB	7.0	4,071	-	4,071	-	4,071	-	4,071
145	FILE CABINET	2/03/90	875	200DB	7.0	875	-	875	-	875	-	875
147	DISHWASHER TABLE	3/12/90	356	200DB	7.0	356	-	356	-	356	-	356
149	SANSUI DISC PLAYER	4/16/90	702	200DB	7.0	702	-	702	-	702	-	702
150	36 CHAIRS	4/30/90	3,044	200DB	7.0	3,044	-	3,044	-	3,044	-	3,044
152	GRAINGER COMPRESSOR	5/31/90	1,279	200DB	7.0	1,279	-	1,279	-	1,279	-	1,279
156	STYLIX FILE CABINETS DPMT	7/21/90	1,800	200DB	7.0	1,800	-	1,800	-	1,800	-	1,800
157	FILE CABINETS	7/31/90	2,624	200DB	7.0	2,624	-	2,624	-	2,624	-	2,624
163	VICTOR DINOVI PICTURES	9/07/90	566	200DB	7.0	566	-	566	-	566	-	566
164	3 DESKS	9/12/90	1,361	200DB	7.0	1,361	-	1,361	-	1,361	-	1,361
165	30 FILE CABINETS	9/17/90	5,004	200DB	7.0	5,004	-	5,004	-	5,004	-	5,004
181	BED, DRESSER & BEDSD CAB	10/31/91	951	200DB	7.0	951	-	951	-	951	-	951
183	4 DRESSERS	11/30/91	1,524	200DB	7.0	1,524	-	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	-	1,206
196	VALUE OFFICE FURN FILE CA	8/31/93	705	200DB	7.0	705	-	705	-	705	-	705
199	KIT LIFT	2/28/94	1,253	200DB	7.0	1,253	-	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	-	11,354
204	JOERNS - 10 HIGHBACK CHR	6/16/95	1,489	200DB	7.0	1,489	-	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	-	2,265
207	JOERNS-25 BEDROOM SET	8/31/95	9,936	200DB	7.0	9,936	-	9,936	-	9,936	-	9,936
210	VALUE-LATERAL FILE CAB	1/16/96	928	200DB	7.0	928	-	928	-	928	-	928
212	1 VALUE PUR. WHLCR SCALE	2/08/96	2,216	200DB	7.0	2,216	-	2,216	-	2,216	-	2,216

215	GENERAL MED-WHEELCHR Z2	6/30/96	7.0	501	501	501	501	501	501
218	VALUE - 1 S DRAWER FILE	6/30/96	7.0	885	885	885	885	885	885
220	VALUE 1 S DRAWER/6 CHRIS	8/31/96	7.0	1,671	1,671	1,671	1,671	1,671	1,671
237	GEN MED-1 WHEELCHR & ELE	8/31/97	7.0	533	533	533	533	533	533
239	GEN MED-SCALE	9/30/97	7.0	636	636	636	636	636	636
240	UNIMAC WASHER-MODEL LW	10/17/97	7.0	3,000	3,000	3,000	3,000	3,000	3,000
243	1 DIGITAL SCALE-GEN'L MED	11/30/97	7.0	636	636	636	636	636	636
251	GENERAL MEDICAL-2 WHEEL	2/28/98	7.0	1,006	1,006	1,006	1,006	1,006	1,006
260	3 DRAWER LATERAL CABINET	6/30/98	7.0	519	519	519	519	519	519
263	NEW FURNITURE DEPOSIT-EH	8/31/98	7.0	6,000	6,000	6,000	6,000	6,000	6,000
265	MIXER FOR KITCHEN	9/30/98	7.0	3,940	3,940	3,940	3,940	3,940	3,940
269	REUPHOLSTERING FURNITURE	9/30/98	7.0	7,215	7,215	7,215	7,215	7,215	7,215
270	BEUPHOLSTER & WIND TRIM	10/31/98	7.0	6,723	6,723	6,723	6,723	6,723	6,723
288	B EQUIP - THERAPY RM	8/31/99	7.0	13,440	13,440	13,440	13,440	13,440	13,440
291	NETWORK HUB	9/30/99	5.0	1,078	1,078	1,078	1,078	1,078	1,078
296	6 DESKS, CHAIRS, & DRAWERS	8/31/99	7.0	3,452	3,452	3,452	3,452	3,452	3,452
298	3 DESKS, CHAIRS & DRAWERS	9/30/99	7.0	1,745	1,745	1,745	1,745	1,745	1,745
372	8 Single hampers	10/31/99	7.0	1,089	1,089	1,089	1,089	1,089	1,089
385	50 Stack chairs	6/30/00	7.0	1,468	1,468	1,468	1,468	1,468	1,468
389	5-three drawer dressers	7/31/00	7.0	1,745	1,745	1,745	1,745	1,745	1,745
391	1 HP Desktop printer and supplies	7/31/00	5.0	1,051	1,051	1,051	1,051	1,051	1,051
395	25 bed side tables and four drawer dressers	8/31/00	7.0	13,970	13,970	13,970	13,970	13,970	13,970
399	10 high back resident chair	8/20/00	7.0	1,855	1,855	1,855	1,855	1,855	1,855
424	PRIVACY CURTAINS	5/24/01	7.0	1,491	1,491	1,491	1,491	1,491	1,491
426	2 HOYER POWER LIFTERS	5/31/01	7.0	2,523	2,523	2,523	2,523	2,523	2,523
428	LASER PRINTER	6/12/01	5.0	2,682	2,682	2,682	2,682	2,682	2,682
429	BOWLS, PLATES, SAUCERS, CUPS	7/23/01	7.0	4,000	4,000	4,000	4,000	4,000	4,000
431	2 MAYTAG WASHERS	7/10/01	7.0	1,124	1,124	1,124	1,124	1,124	1,124
433	1 HIGH BACK RESIDENT CHAIR	8/29/01	7.0	2,158	2,158	2,158	2,158	2,158	2,158
434	BOWLS, PLATES, SAUCERS, CUPS	8/22/01	7.0	4,505	4,505	4,505	4,505	4,505	4,505
435	BOWLS (DEPOSIT)	9/26/01	7.0	325	325	325	325	325	325
436	4 VITAL SIGN MONITORS	9/27/01	7.0	13,180	13,180	13,180	13,180	13,180	13,180
438	ICE MACHINE	9/27/01	7.0	2,009	2,009	2,009	2,009	2,009	2,009
440	2 Power Lifters	11/19/01	7.0	2,523	2,523	2,523	2,523	2,523	2,523
442	Treatment Carts	2/15/02	7.0	20,423	20,423	20,423	20,423	20,423	20,423
454	2 PRIMEAIRE COMPLETE WITH MATTRESS	10/11/02	7.0	6,328	6,328	6,328	6,328	6,328	6,328
455	SNOW BLOWER	1/07/03	7.0	2,575	2,575	2,575	2,575	2,575	2,575
457	6 bedside and 4-drawer chests	3/19/04	7.0	2,988	2,988	2,988	2,988	2,988	2,988
458	1 Primeaire complete with mattress	4/19/04	7.0	3,530	3,530	3,530	3,530	3,530	3,530
459	1 primeair complete with mattress	8/05/04	7.0	2,597	2,597	2,597	2,597	2,597	2,597
465	2 Primeaire complete w/mattress, 5 Prima	11/04/04	7.0	6,360	6,360	6,360	6,360	6,360	6,360
466	2 Sling m Corset clips, Lifts	11/29/04	7.0	7,986	7,986	7,986	7,986	7,986	7,986
467	4 Desktop computers	5/17/05	5.0	6,478	6,478	6,478	6,478	6,478	6,478
468	1 Coagucheck Machine	5/19/05	7.0	2,608	2,608	2,608	2,608	2,608	2,608
469	1 Mobile stand up lift raisa	8/18/05	7.0	4,744	4,744	4,744	4,744	4,744	4,744
474	16 Smart thermal indic base	12/09/05	7.0	10,928	10,928	10,928	10,928	10,928	10,928
475	2 Primeair w/ mattress	1/24/06	7.0	5,093	5,093	5,093	5,093	5,093	5,093
476	Drying/storage carts - kitchen	1/31/06	7.0	9,740	9,740	9,740	9,740	9,740	9,740
477	SAE mattress & blower	3/31/06	7.0	3,760	3,760	3,760	3,760	3,760	3,760
486	Server & installation	4/04/07	5.0	23,533	23,533	23,533	23,533	23,533	23,533
487	90 mattresses	5/23/07	7.0	19,080	19,080	19,080	19,080	19,080	19,080
488	2 bariatric beds	6/30/07	7.0	10,854	10,854	10,854	10,854	10,854	10,854
489	Powered patient lift & bariatric sling	6/30/07	7.0	7,130	7,130	7,130	7,130	7,130	7,130
501	2 wheelchair scales & handrails	5/31/08	7.0	7,085	7,085	7,085	7,085	7,085	7,085
510	TV & wall mount	11/06/08	5.0	1,471	1,471	1,471	1,471	1,471	1,471
511	155 wardrobes	5/01/09	7.0	52,227	52,227	52,227	52,227	52,227	52,227
512	9 dining tables - family room	12/31/08	7.0	12,230	12,230	12,230	12,230	12,230	12,230
513	2 table trucks - family room	12/31/08	7.0	1,628	1,628	1,628	1,628	1,628	1,628
514	15 stacking dining chairs - family room	12/31/08	7.0	6,122	6,122	6,122	6,122	6,122	6,122
515	2 sofas - family room	12/31/08	7.0	4,719	4,719	4,719	4,719	4,719	4,719
516	5 club chairs - family room	12/31/08	7.0	6,932	6,932	6,932	6,932	6,932	6,932
517	4 corner tables - family room	12/31/08	7.0	2,184	2,184	2,184	2,184	2,184	2,184
518	(3) 80" mattresses	3/31/09	7.0	6,079	6,079	6,079	6,079	6,079	6,079
522	6-pan electric steamer	2/05/10	7.0	8,587	8,587	8,587	8,587	8,587	8,587
533	2 mattresses	8/23/11	7.0	4,637	4,637	4,637	4,637	4,637	4,637
534	Hardware & software for online data backup	9/21/11	5.0	5,355	5,355	5,355	5,355	5,355	5,355

766

383

539	Vapor steam cleaner	11/30/11	2,818	200DB	2,818	5.0	2,818	-	2,818	-	2,818	-	2,818
540	Southbend Range	5/08/12	4,812	200DB	4,812	5.0	4,812	-	4,812	-	4,812	-	4,812
541	Wheelchair scale	8/31/12	3,515	200DB	3,515	7.0	3,515	-	3,515	-	3,515	-	3,515
550	160 Beds	1/14/13	203,978	200DB	114,775	7.0	114,775	25,487	140,261	18,205	158,466	18,205	158,466
552	Deluxe Hoyer Lifts	10/31/12	4,865	200DB	2,400	7.0	2,400	533	2,933	381	3,314	381	3,314
553	Dell PowerEdge Server	12/31/12	27,933	200DB	19,888	5.0	19,888	3,218	23,106	3,218	26,324	3,218	26,324
554	Vital Signs Monitor	2/19/13	3,297	200DB	1,855	7.0	1,855	412	2,267	294	2,561	294	2,561
555	Server Project	2/27/13	5,331	200DB	3,938	5.0	3,938	637	4,575	637	5,212	637	5,212
556	Refrigerator	7/31/13	3,861	200DB	2,172	7.0	2,172	482	2,655	345	3,000	345	3,000
557	7 Samsung TV	8/31/13	2,690	200DB	1,513	7.0	1,513	336	1,849	240	2,089	240	2,089
558	Oversized Wheelchair scale	10/31/13	3,515	200DB	1,363	7.0	1,363	615	1,978	439	2,417	439	2,417
559	90 Arm Chairs	12/12/13	23,220	200DB	9,004	7.0	9,004	4,062	13,065	2,901	15,966	2,901	15,966
564	TS Recumbent Cross Trainer	7/24/14	6,321	200DB	2,451	7.0	2,451	1,106	3,557	790	4,347	790	4,347
565	Industrial Food Processor	8/12/14	3,811	200DB	1,478	7.0	1,478	667	2,145	476	2,621	476	2,621
566	Biosway Portable Balance System	9/19/14	7,259	200DB	2,815	7.0	2,815	1,270	4,085	907	4,992	907	4,992
	Total Assets Added before 9/30/15		766,155		632,976		632,976	39,590	672,567	29,216	701,783		701,783
571	Vital Signs Monitor 6400	11/12/14	3,721	200DB	744	5.0	744	1,191	1,935	714	2,649	714	2,649
572	Vital Sign Monitor	12/19/14	3,055	200DB	611	5.0	611	978	1,589	587	2,175	587	2,175
573	Vital Sign Monitor	12/19/14	3,055	200DB	611	5.0	611	978	1,589	587	2,175	587	2,175
574	Vital Sign Monitor	12/22/14	3,055	200DB	611	5.0	611	978	1,589	587	2,175	587	2,175
575	Vital Sign Monitor	12/22/14	3,055	200DB	611	5.0	611	978	1,589	587	2,175	587	2,175
576	VitaScan LT Bladder Scanner System	4/10/15	9,171	200DB	1,834	5.0	1,834	2,935	4,769	1,761	6,530	1,761	6,530
577	Low airloss alternating pressure mattress	4/15/15	623	200DB	89	7.0	89	153	242	109	351	109	351
578	Low airloss alternating pressure mattress	4/15/15	623	200DB	89	7.0	89	153	242	109	351	109	351
579	Low airloss alternating pressure mattress	4/15/15	623	200DB	89	7.0	89	153	242	109	351	109	351
580	Low airloss alternating pressure mattress	4/15/15	623	200DB	89	7.0	89	153	242	109	351	109	351
581	1 settee, 2 lounge chairs	4/28/15	3,331	200DB	476	7.0	476	816	1,292	583	1,874	583	1,874
582	Televsions*	10/01/14	13,891	S/L	2,778	5.0	2,778	2,778	5,556	2,778	8,334	2,778	8,334
	Dell Computer Lease	10/01/14	122,098	200DB	24,420	5.0	24,420	39,071	63,491	23,443	86,934	23,443	86,934
	Total 9/30/2015 Additions		166,324		33,052		33,052	51,312	84,364	32,061	116,424		116,424
587	2 Stearn Tables	10/26/15	4,259	200DB	-	15.0	-	2,588	2,588	554	3,142	554	3,142
588	2 Settees, 6 Lounge Chairs, 5 Tables, 2 Resident Room Televisions*	3/22/16	11,295	200DB	-	12.0	-	6,454	6,454	1,383	7,838	1,383	7,838
	Total 9/30/2016 Additions		22,828		-	5.0	-	10,497	10,497	1,455	12,952	1,455	12,952
431	2 MAYTAG WASHERS	7/10/01	(1,124)	200DB	(1,124)	7.0	(1,124)	-	(1,124)	-	(1,124)	-	(1,124)
589	EZ Way Smart Lifts x3 (Capital Lease) Resident Room Televisions*	7/01/17	17,864	200DB	-	7.0	-	-	9,251	225	9,251	225	9,251
	Total 9/30/2017 Additions		18,992		-	5.0	-	9,477	9,477	225	9,477	225	9,477
129	2 Louis SV Arm Chairs	6/09/89	(1,117)	200DB	(1,117)	7.0	(1,117)	-	(1,117)	-	(1,117)	-	(1,117)
191	PUR FURN FOR LINGE	2/28/93	(1,206)	200DB	(1,206)	7.0	(1,206)	-	(1,206)	-	(1,206)	-	(1,206)
240	UNIMAC WASHER MODEL UW	10/17/97	(3,000)	200DB	(3,000)	7.0	(3,000)	-	(3,000)	-	(3,000)	-	(3,000)
429	BOWLS, PLATES, SAUCERS, CUPS	7/23/01	(4,000)	200DB	(4,000)	7.0	(4,000)	-	(4,000)	-	(4,000)	-	(4,000)
434	BOWLS, PLATES, SAUCERS, CUPS	8/22/01	(4,505)	200DB	(4,505)	7.0	(4,505)	-	(4,505)	-	(4,505)	-	(4,505)
435	BOWLS (DEPOSIT)	9/26/01	(325)	200DB	(325)	7.0	(325)	-	(325)	-	(325)	-	(325)
	Total 9/30/2017 Disposals		(14,153)		(14,153)		(14,153)		(14,153)		(14,153)		(14,153)
	Total Moveable Equipment		959,622		650,752		650,752	101,399	752,151	74,146	826,297		826,297
	Total Fixed Assets		4,402,973		2,784,097		2,784,097	188,374	2,972,470	160,098	3,132,568		3,132,568

Amortization Schedule*

Name of Facility Hughes Health & Rehabilitation, Inc.	Date of Acquisition		License No. 208-C	Report for Year Ended 9/30/2017	Accumulated Amort. to Beginning of Year's Operations	Basis for Computing Amortization**	Rate %	Page 24	of 37
	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.

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

Name of Facility Hughes Health & Rehabilitation, Inc.	License No. 208-C	Report for Year Ended 9/30/2017	Page 25	of 37	
11. Property Questionnaire					
Part A					
Is the property either owned by the Facility or leased from a Related Party?*		<input checked="" type="radio"/> Yes	<input type="radio"/> No	If "Yes," complete Part B. If "No," complete Part C.	
*If any owner or operator of this facility is related by family, marriage, ownership, ability to control or business association to any person or organization from whom buildings are leased, then it is considered a related party transaction.					
Description	Total				
1. Date Land Purchased	01/01/61				
2. Date Structure Completed	09/01/68				
3. If NOT Original Owner, Date of Purchase	01/21/61				
4. Date of Initial Licensure	01/21/61				
5. Total Licensed Bed Capacity	170				
6. Square Footage	66,699				
7. Acquisition Cost					
a. Land	73,633				
b. Building	680,101				
Part B - Owner and Related Parties		1st Mortgage	2nd Mortgage	3rd Mortgage	4th Mortgage
1. Financing					
a. Type of Financing (e.g., fixed, variable)					
b. Date Mortgage Obtained					
c. Interest Rate for the Cost Year					
d. Term of Mortgage (number of years)					
e. Amount of Principal Borrowed					
f. Principal balance outstanding as of					
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	9/30/2017		26	37
Item		Total	CCNH	RHNS	(Specify)	
12. Interest						
A. Building, Land Improvement & Non-Movable Equipment						
1. First Mortgage		\$				
Name of Lender		Rate				
Address of Lender						
2. Second Mortgage		\$				
Name of Lender		Rate				
Address of Lender						
3. Third Mortgage		\$				
Name of Lender		Rate				
Address of Lender						
4. Fourth Mortgage		\$				
Name of Lender		Rate				
Address of Lender						
B. CHEFA Loan Information						
1. Original Loan Amount		\$				
2. Loan Origination Date						
3. Interest Rate %						
4. Term						
5. CHEFA Interest Expense						
12 B7. Total Building Interest Expense (A1 - A4 + B5)		\$				

(Carry Subtotals forward to next page)

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

Name of Facility		License No.		Report for Year Ended			Page	of
Hughes Health & Rehabilitation, Inc		208-C		9/30/2017			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)				\$	6,927	6,927		
Interest Expense on Capitalized Leases								
13. Total All Interest Expense (12B7 + 12C3 + 12D)				\$	6,927	6,927		
14. Insurance								
a. Insurance on Property (buildings only)				\$	85,079	85,079		
b. Insurance on Automobiles				\$				
c. Insurance other than Property (as specified above)								
1. Umbrella (Blanket Coverage)				\$				
2. Fire and Extended Coverage				\$				
3. Other (Specify)				\$	24,043	24,043		
D&O (\$14,767), Flood(\$5,393), Business Auto (\$1,383)								
14d. Total Insurance Expenditures (14a + b + c)				\$	109,122	109,122		
15. Total All Expenditures (A-13 thru C-14)				\$	17,031,376	17,031,376		

D. Adjustments to Statement of Expenditures

Name of Facility				License No.	Report for Year Ended	Page	of
Hughes Health & Rehabilitation, Inc.				208-C	9/30/2017	28	37
Item No.	Page No.	Line No.	Item Description	Total Amount of Decrease	CCNH	RHNS	(Specify)
Page 10 - Salaries and Wages							
1.			Outpatient Service Costs	\$			
2.			Salaries not related to Resident Care	\$			
3.			Occupational Therapy	\$			
4.			Other - See attached Schedule	\$			
Page 13 - Professional Fees							
5.			Resident Care Physicians **	\$			
6.	13	B10a	Occupational Therapy	\$ 467,603	467,603		
7.			Other - See attached Schedule	\$			
Pages 15 & 16 - Administrative and General							
8.			Discriminatory Benefits	\$			
9.	15	1c	Bad Debts	\$ 420,594	420,594		
10.	15	1e	Accounting & Legal	\$ 4,500	4,500		
11.			Telephone	\$			
12.	15	1.h.2	Cellular Telephone	\$ 651	651		
13.			Life insurance premiums on the life of Owners, Partners, Operators	\$			
14.	16	m13	Gifts, flowers and coffee shops	\$ 2,143	2,143		
15.			Education expenditures to colleges or universities for tuition and related costs for owners and employees	\$			
16.	16	L4	Travel for purposes of attending conferences or seminars outside the continental U.S. Other out-of-state travel in excess of one representative	\$ 8,805	8,805		
17.			Automobile Expense (e.g. personal use)	\$			
18.	16	m2/3	Unallowable Advertising *	\$ 86,015	86,015		
19.			Income Tax / Corporate Business Tax	\$			
20.	16	m10	Fund Raising / Contributions	\$ 27,445	27,445		
21.			Unallowable Management Fees	\$			
22.			Barber and Beauty	\$			
23.			Other - See attached Schedule	\$ 20,869	20,869		
Page 18 - Dietary Expenditures							
24.	30	IV.1	Meals to employees, guests and others who are not residents	\$ 9	9		
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)				\$ 1,038,634	1,038,634		

* 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)
Total Other Fees Adjustments			\$ -	\$ -	\$ -

Schedule of Other A&G Adjustments

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
16	m13	Dinner meetings (self-disallow)	\$ 534		
16	m13	Gold - 2016 Quality Award - examiners expenses (Self-disallow)	\$ 4,763		
16	m13	Internet Domain Fee (Self-disallow)	\$ 76		
16	m13	Late Payment Charges, Finance Charges, Interest (Self-disallow)	\$ 5,252		
16	m13	Lawsuit settlement (Self-disallow)	\$ 7,000		
16	m13	Miscellaneous (Self-disallow)	\$ 22		
16	m13	Petty Cash Box replacement - theft in facility (Self-disallow)	\$ 804		
16	m13	Replacement - resident's television (Self-disallow)	\$ 372		
16	m13	Replacement - stolen Ipads (Self-disallow)	\$ 1,021		
16	m13	Connecticut Nurses Association - CNA Awards Ceremony (Self-disallow)	\$ 700		
16	m8a	Dues to Chamber of Commerce	\$ 325		
Total Other A&G Adjustments			\$ 20,869	\$ -	\$ -

**CT Nursing Homes
Cell Phone Disallowance Parameters**

<u>Beds</u>	<u>No. of Phones</u>	<u>Allowable Per Month</u>	<u>Total Allowable</u>
1-100	3	\$ 30	\$ 1,080
101-200	4	\$ 30	\$ 1,440
201-300	5	\$ 30	\$ 1,800
301-400	6	\$ 30	\$ 2,160

Beds 170

Allowable Expense \$ 1,440
 Cell Phone Expense 2,091
 Disallowance \$ 651

Pg 15, 1.h.2.

Hughes Health & Rehabilitation
Travel Disallowance
9/30/2017

	<u>Amount</u>
Travel to ACHCA in Las Vegas, NV - One representative	\$ 2,617
Travel to Senior Examiner training in Las Vegas, NV - One Representative (self-disallow 100%)	\$ 317
Travel to NADONA in Orlando, FL - One representative (self-disallow 100%)	\$ 1,643
Travel to ACHCA Conference in Bermuda (self-disallow 100%)	\$ 2,897
Travel to Gold Award Event in Nashville, TN (self-disallow 100%)	\$ 3,948
Total Travel - Page 16, line L4	<u>\$ 11,422</u>
Disallowed Travel	<u><u>\$ 8,805</u></u> Page 28, Line 16

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	9/30/2017	29	37	
Item No.	Page No.	Line No.	Item Description	Total Amount of Decrease	CCNH	RHNS	(Specify)
Subtotals Brought Forward				\$ 1,038,634	1,038,634		
Page 20 - Resident Care Supplies***							
27.	20	5a2	Prescription Drugs	\$ 307,268	307,268		
28.	20	5d	Ambulance/Limousine	\$ 10,209	10,209		
29.	20	5f	X-rays, etc	\$ 27,680	27,680		
30.	20	5h	Laboratory	\$ 39,611	39,611		
31.			Medical Supplies	\$			
32.	20	5e2	Oxygen (non emergency)	\$ 15,937	15,937		
33.			Occupational Therapy	\$			
34.			Other - See Attached Schedule	\$ 133,506	133,506		
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.			Research or Experimental Activities	\$			
43.			Radio and Television Revenue	\$			
44.			Vending Machine Revenue	\$			
45.			Purchase Discounts and Allowances	\$			
46.			Duplications of functions or services	\$			
47.			Expenditures made for the protection, enhancement or promotion of the providers interest	\$			
48.			Interest Income on Accounts Rec	\$			
49.			Other (include personnel and other costs unrelated to resident care) - See Attached Schedule	\$ 14,767	14,767		
Not For Profit Providers Only							
50.			Building/Non Movable Eq. Depreciation Unallowable Building Interest - See Attached Schedule	\$			
51.	Total Amount of Decrease (Items 1 - 50)			\$ 1,589,292	1,589,292		

*** 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.

Hughes Health & Rehabilitation, Inc.
9/30/2017

Schedule of Other Ancillary Costs

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
20	5i	Cable TV - See Attached	\$ 50,184		
20	5j	Medical Supplies - Medicare A (Self-disallow)	\$ 2,843		
20	5j	IV - Medicare A (Self-disallow)	\$ 46,478		
20	5j	IV - Managed Care (Self-disallow)	\$ 6,309		
20	5j	IV - VA (Self-disallow)	\$ 3,014		
20	5j	Tube Feeding Supplies - Medicare A (Self-disallow)	\$ 3,222		
20	5j	Other - Medicare A (Self-disallow)	\$ 11,648		
20	5j	Other - VA (Self-disallow)	\$ 8,590		
20	5j	IV - House (Self-disallow)	\$ 449		
20	5j	Tube Feeding Supplies - Managed Care (Self-disallow)	\$ 769		
Total Other Ancillary Costs			\$ 133,506	\$ -	\$ -

Schedule of Excess Movable Equipment Depreciation

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

Schedule of Other Property Adjustments

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

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
27	14c3	D&O Insurance (self-disallowed)	\$ 14,767		
Total Other Adjustments			\$ 14,767	\$ -	\$ -

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
9/30/2017**

Total Cable TV Expense	<u>Amount</u> 53,784 TB Linked
------------------------	-----------------------------------

Monthly Allowable amount	\$ 300
Months in Cost Report Year	<u>12</u>
Total Allowable Cost	\$ 3,600

Disallowed Cable TV	<u><u>\$ 50,184</u></u>
----------------------------	--------------------------------

F. Statement of Revenue

Name of Facility	License No.	Report for Year Ended		Page	of
Hughes Health & Rehabilitation, Inc.	208-C	9/30/2017		30	37
Item	Total	CCNH	RHNS	(Specify)	
I. Resident Room, Board & Routine Care Revenue					
1. a. Medicaid Residents (<i>CT only</i>)	\$ 13,689,037	13,689,037			
b. Medicaid Room and Board Contractual Allowance **	\$ (5,153,472)	(5,153,472)			
2. a. Medicaid (<i>All other states</i>)	\$				
b. Other States Room and Board Contractual Allowance **	\$				
3. a. Medicare Residents (<i>all inclusive</i>)	\$ 2,532,232	2,532,232			
b. Medicare Room and Board Contractual Allowance **	\$ 884,766	884,766			
4. a. Private-Pay Residents and Other	\$ 4,400,654	4,400,654			
b. Private-Pay Room and Board Contractual Allowance **	\$ (145,692)	(145,692)			
II. Other Resident Revenue					
1. a. Prescription Drugs - Medicare	\$ 252,911	252,911			
b. Prescription Drugs - Medicare Contractual Allowance **	\$				
c. Prescription Drugs - Non-Medicare	\$ 108,021	108,021			
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	\$ 811,423	811,423			
b. Physical Therapy - Medicare Contractual Allowance **	\$				
c. Physical Therapy - Non-Medicare	\$ 129,686	129,686			
d. Physical Therapy - Non-Medicare Contractual Allowance **	\$				
4. a. Speech Therapy - Medicare	\$ 137,723	137,723			
b. Speech Therapy - Medicare Contractual Allowance **	\$				
c. Speech Therapy - Non-Medicare	\$ 14,940	14,940			
d. Speech Therapy - Non-Medicare Contractual Allowance **	\$				
5. a. Occupational Therapy - Medicare	\$ 694,666	694,666			
b. Occupational Therapy - Medicare Contractual Allowance **	\$				
c. Occupational Therapy - Non-Medicare	\$ 112,356	112,356			
d. Occupational Therapy - Non-Medicare Contractual Allowance **	\$				
6. a. Other (<i>Specify</i>) - Medicare	\$ (1,335,906)	(1,335,906)			
b. Other (<i>Specify</i>) - Non-Medicare	\$ (344,893)	(344,893)			
III. Total Resident Revenue (Section I. thru Section II.)	\$ 16,788,452	16,788,452			
IV. Other Revenue*					
1. Meals sold to guests, employees & others	\$ 9	9			
2. Rental of rooms to non-residents	\$				
3. Telephone	\$				
4. Rental of Television and Cable Services	\$				
5. Interest Income (<i>Specify</i>)	\$				
6. Private Duty Nurses' Fees	\$				
7. Barber, Coffee, Beauty and Gift shops	\$				
8. Other (<i>Specify</i>)	\$				
V. Total Other Revenue (1 thru 8)	\$ 9	9			
VI. Total All Revenue (III +V)	\$ 16,788,461	16,788,461			

* 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)
		-		
I16a	Lab - Medicare A	\$ 41,611		
I16a	Radiology - Medicare A	\$ 27,254		
I16a	Oxygen - Medicare A	\$ 10,773		
I16a	IV - Medicare A	\$ 58,746		
I16a	Contractual Allowance - Medicare A Therapies	\$ (948,652)		
I16a	Contractual Allowance - Medicare B Therapies	\$ (9,318)		
I16a	Contractual Allowance - MPPR	\$ (126,394)		
I16a	Contractual Allowance - Medicare A Ancillaries	\$ (389,926)		
Total Other Resident Revenue - Medicare		\$ (1,335,906)	\$ -	\$ -

Schedule of Other Non-Medicare Resident Revenue

Related Exp

Page Ref	Description	CCNH	RHNS	(Specify)
		-		
I16b	Lab - Managed Care	\$ 6,516		
I16b	Lab - VA	\$ 3,909		
I16b	Radiology - Managed Care	\$ 6,990		
I16b	Radiology - VA	\$ 4,711		
I16b	Oxygen - Managed Care	\$ 1,144		
I16b	Oxygen - VA	\$ 544		
I16b	IV - Managed Care	\$ 5,873		
I16b	IV - VA	\$ 3,531		
I16b	Contractual Allowance - Medicaid Therapies	\$ (10,075)		
I16b	Contractual Allowance - VA Ancillaries	\$ (113,876)		
I16b	Contractual Allowance - Medicaid Ancillaries	\$ (22,423)		
I16b	Contractual Allowance - Hospice Ancillaries	\$ (1,295)		
I16b	Contractual Allowance - Managed Care Ancillaries	\$ (262,588)		
I16b	Therapies - Medicaid	\$ 10,075		
I16b	Ancillaries - Medicaid	\$ 22,423		
I16b	IV - Private	\$ (350)		
Total Other Resident Revenue		\$ (344,893)	\$ -	\$ -

Interest Income

Account

Page Ref	Account	Balance	CCNH	RHNS	(Specify)
			-		
Total Interest Income			\$ -	\$ -	\$ -

Schedule of Other Revenue

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

G. Balance Sheet

Name of Facility	License No.	Report for Year Ended	Page	of
Hughes Health & Rehabilitation, Inc.	208-C	9/30/2017	31	37
Account			Amount	
Assets				
A. Current Assets				
1. Cash (<i>on hand and in banks</i>)			\$	410,014
2. Resident Accounts Receivable (Less Allowance for Bad Debts)			\$	2,994,260
3. Other Accounts Receivable (Excluding Owners or Related Parties)			\$	
4 Inventories			\$	6,378
5. Prepaid Expenses			\$	60,640
a. Prepaid Insurance	60,640			
b. _____				
c. _____				
d. _____				
6. Interest Receivable			\$	
7. Medicare Final Settlement Receivable			\$	
8. Other Current Assets (<i>itemize</i>)			\$	19,866
Deposits - IRS 7519	19,866			
A-9. Total Current Assets (Lines A1 thru 8)			\$	3,491,158
B. Fixed Assets				
1. Land			\$	
2. Land Improvements	*Historical Cost _____		\$	
	Accum. Depreciation _____	Net		
3. Buildings	*Historical Cost 2,636,391		\$	988,763
	Accum. Depreciation 1,647,628	Net		
4. Leasehold Improvements	*Historical Cost _____		\$	
	Accum. Depreciation _____	Net		
5. Non-Movable Equipment	*Historical Cost 806,961		\$	148,320
	Accum. Depreciation 658,641	Net		
6. Movable Equipment	*Historical Cost 959,621		\$	133,326
	Accum. Depreciation 826,295	Net		
7. Motor Vehicles	*Historical Cost _____		\$	
	Accum. Depreciation _____	Net		
8. Minor Equipment-Not Depreciable			\$	
9. Other Fixed Assets (<i>itemize</i>)			\$	400,432
FS to CR Difference	400,432			
B-10. Total Fixed Assets (Lines B1 thru 9)			\$	1,670,841

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

(Carry Total forward to next page)

G. Balance Sheet (cont'd)

Name of Facility	License No.	Report for Year Ended	Page	of
Hughes Health & Rehabilitation, Inc.	208-C	9/30/2017	32	37
Account			Amount	
Total Brought Forward:			\$	5,161,999
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
Organization Expense		546		
Land Held For Sale (Net Impairment Valuation)		28,500		
D-8. Total Investments and Other Assets (Lines D1 thru 7)			\$	29,046
D-9. Total All Assets (Lines A9 + B10 + C8 + D8)			\$	5,191,045

* 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	9/30/2017	33	37
Account				Amount	
Liabilities					
A. Current Liabilities					
1. Trade Accounts Payable				\$	1,356,356
2. Notes Payable (<i>itemize</i>)				\$	

3. Loans Payable for Equipment (<i>Current portion</i>) (<i>itemize</i>)				\$	46,690
Name of Lender		Purpose	Amount	Date Due	
See Attached		Capitalized Leases	46,690	Various	
4. Accrued Payroll (<i>Exclusive of Owners and/or Stockholders only</i>)				\$	88,806
5. Accrued Payroll (<i>Owners and/or Stockholders only</i>)				\$	
6. Accrued Payroll Taxes Payable				\$	
7. Medicare Final Settlement Payable				\$	
8. Medicare Current Financing Payable				\$	
9. Mortgage Payable (<i>Current Portion</i>)				\$	
10. Interest Payable (<i>Exclusive of Owner and/or Related Parties</i>)				\$	
11. Accrued Income Taxes*				\$	
12. Other Current Liabilities (<i>itemize</i>)				\$	50,413
Exchange Account		5,145	Accrued Sales Tax	432	
AFLAC Payroll Deduction		(3,525)			
Life Insurance Payroll Deduction		(11,074)			
Accrued Property Taxes		59,435			
A-13. Total Current Liabilities (Lines A1 thru 12)				\$	1,542,265

* Business Income Tax (not that withheld from employees). Attach copy of owner's Federal Income Tax Return.

(Carry Total forward to next page)

Account	Amount												
Liabilities A. Current Liabilities 3. Loans Payable for Equipment (<i>Current portion</i>) (<i>itemize</i>)	\$ 46,690												
<table border="1" style="width:100%; border-collapse: collapse;"> <thead> <tr> <th style="width:35%;">Name of Lender</th> <th style="width:35%;">Purpose</th> <th style="width:15%;">Amount</th> <th style="width:15%;">Date Due</th> </tr> </thead> <tbody> <tr> <td>Dell Financial Services</td> <td>Capitalized Leases - Laptops</td> <td style="text-align: right;">30,322</td> <td style="text-align: right;">August 2017</td> </tr> <tr> <td>Everbank Commercial Finance, Inc.</td> <td>Capitalized Leases - scales</td> <td style="text-align: right;">16,368</td> <td style="text-align: right;">July 2019</td> </tr> </tbody> </table>	Name of Lender	Purpose	Amount	Date Due	Dell Financial Services	Capitalized Leases - Laptops	30,322	August 2017	Everbank Commercial Finance, Inc.	Capitalized Leases - scales	16,368	July 2019	
Name of Lender	Purpose	Amount	Date Due										
Dell Financial Services	Capitalized Leases - Laptops	30,322	August 2017										
Everbank Commercial Finance, Inc.	Capitalized Leases - scales	16,368	July 2019										

G. Balance Sheet (cont'd)

Name of Facility Hughes Health & Rehabilitation, Inc.		License No. 208-C	Report for Year Ended 9/30/2017	Page 34	of 37
Account				Amount	
Total Brought Forward:				1,542,265	
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>)					
\$ 399,420					
Name and Address of Lender	Amount	Loan Date			
Eugene R. Flaxman	399,420	9/30/06			
4. Other Long-Term Liabilities (<i>itemize</i>)					
\$					
B-5. Total Long-Term Liabilities (Lines B1 thru 4)				\$ 399,420	
C. Total All Liabilities (Lines A-13 + B-5)				\$ 1,941,685	

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

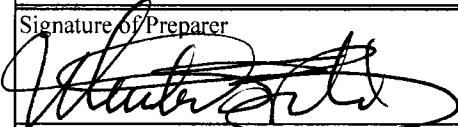
Name of Facility	License No.	Report for Year Ended	Page	of
Hughes Health & Rehabilitation, Inc.	208-C	9/30/2017	35	37
Account			Amount	
A. Reserves				
1. Reserve for value of leased land			\$	
2. Reserve for depreciation value of leased buildings and appurtenances to be amortized			\$	
3. Reserve for depreciation value of leased personal property (<i>Equity</i>)			\$	
4. Reserve for leasehold real properties on which fair rental value is based			\$	
5. Reserve for funds set aside as donor restricted			\$	
6. Total Reserves			\$	
B. Net Worth				
1. Owner's Capital			\$	
2. Capital Stock			\$	16,650
3. Paid-in Surplus			\$	
4. Treasury Stock			\$	
5. Cumulated Earnings			\$	3,469,763
6. Gain or Loss for Period			\$	(237,053)
7. Total Net Worth			\$	3,249,360
C. Total Reserves and Net Worth			\$	3,249,360
D. Total Liabilities, Reserves, and Net Worth			\$	5,191,045

Annual Report of Long-Term Care Facility

H. Changes in Total Net Worth

Name of Facility	License No.	Report for Year Ended	Page	of
Hughes Health & Rehabilitation, Inc.	208-C	9/30/2017	36	37
Account			Amount	
A. Balance at End of Prior Period as shown on Report of 09/30/2016			\$	3,488,585
B. Total Revenue <i>(From Statement of Revenue Page 30)</i>			\$	16,788,461
C. Total Expenditures <i>(From Statement of Expenditures Page 27)</i>			\$	17,025,514
D. Net Income or Deficit			\$	(237,053)
E. Balance			\$	3,251,532
F. Additions				
1. Additional Capital Contributed <i>(itemize)</i>				
Total Expenditures PG 27			17,031,376	
Depreciation Adjustment			(5,862)	
Total Expenditures			17,025,514	
2. Other <i>(itemize)</i>				
Prior Period Adjustment			(2,172)	
F-3. Total Additions			\$	(2,172)
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			\$	3,249,360
				09/30/17

I. Preparer's/Reviewer's Certification

Name of Facility Hughes Health & Rehabilitation, Inc.		License No. 208-C	Report for Year Ended 9/30/2017	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 1/31/18		
Printed Name of Preparer Matthew S. Bovolack					
Address 555 Long Wharf Drive, New Haven, CT 06511			Phone Number 203-781-9600		

Subject to the attached accountants' consulting report

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, 2017 included in the accompanying prescribed form. We have prepared the Cost Report in accordance with the American Institute of Certified Public Accountants' Statements on Standards for Consulting Services. The Cost Report was prepared in conformity with regulations prescribed by The State of CT Department of Social Services (DSS) from data provided to us by the management of Hughes Health & Rehabilitation, Inc. We did not audit or review the Cost Report included in the accompanying prescribed form, nor were we required to perform any procedures to verify the accuracy or completeness of the information provided by management. Accordingly, we do not express an opinion, a conclusion, nor provide any form of assurance on the Cost Report included in the accompanying prescribed form.

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

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

MARCUM LLP

New Haven, CT
January 30, 2018



MARCUMGROUP
MEMBER

Annual Report of Long-Term Care Facility Cost Year 2017 Checklist

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 cost year 2016? If not, explain the reporting change.

Explanation: _____

Not Applicable

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: _____

Not Applicable

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 2017, 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: _____

Not Applicable

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:

Not Applicable

Yes No

13. Does historical cost and accumulated depreciation of all assets reported on Pages 23 and 24 roll forward from cost year 2016?

Explanation:

Yes No

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

Explanation:

Yes No

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

Explanation:

Yes No

16. Have all assets been categorized between movable and fixed in accordance with the 2013 edition of the American Hospital Association guidelines?

Explanation:

Yes No

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

Explanation:

Yes No

18. If the automated cost report was used, were all discrepancies on the Error Page addressed? If not addressed, explain why.

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:

Not Applicable

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: **9/30/2017**
 Trial Balance: **A.01 - TB-CCNH**

Account	Description	UNADJ 9/30/2017	JE Ref #	AJE	FINAL 9/30/2017	1st PP-FINAL 9/30/2016
00-1000-00	Cash - Bank of America	409,514.44			409,514.44	536,959.05
00-1005-00	Petty Cash	500.00			500.00	500.00
00-1015-00	Resident Needs Account	(210.00)			(210.00)	0.00
00-1100-00	A/R Private	1,413,324.15			1,413,324.15	1,175,314.02
00-1105-00	A/R Private Coinsurance	248,357.16			248,357.16	193,420.56
00-1110-00	A/R Medicare Part A	342,120.57			342,120.57	272,726.61
00-1115-00	A/R Medicare Part B	132,562.47			132,562.47	246,456.50
00-1120-00	A/R Medicaid	714,597.74			714,597.74	711,780.07
00-1125-00	A/R Medicaid Coinsurance	57,038.29			57,038.29	52,680.17
00-1130-00	A/R Applied Income	175,838.01			175,838.01	167,705.54
00-1135-00	A/R Hospice	10,581.68			10,581.68	10,672.17
00-1140-00	A/R Medicaid Recoupment	50.17			50.17	50.17
00-1150-00	Allowance For Doubtful Accounts	(100,000.00)			(100,000.00)	(75,000.00)
00-1205-00	Loans Receivable	(399,420.33)			(399,420.33)	(203,925.53)
00-1305-00	Deposits - IRS 7519	19,866.00			19,866.00	0.00
00-1310-00	Exchange Account	(5,144.97)			(5,144.97)	(3,018.92)
00-1400-00	Inventory	6,378.31			6,378.31	6,378.31
00-1500-00	Prepaid Insurance	60,640.39			60,640.39	67,833.23
00-1600-00	Building Improvements	2,506,386.80			2,506,386.80	2,501,763.03
00-1605-00	Accum. Deprec. Building Improvements	(1,107,764.17)			(1,107,764.17)	(1,046,228.78)
00-1610-00	Moveable Equipment	937,600.58		1,127.31	938,727.89	941,163.47
00-1615-00	Accum. Deprec. Moveable	(814,828.22)			(814,828.22)	(759,293.38)
00-1620-00	Non-Moveable Equipment	622,460.38			622,460.38	622,460.38
00-1625-00	Accum. Deprec. Non-Moveable	(589,143.78)			(589,143.78)	(578,907.52)
00-1640-00	Generator	184,500.00			184,500.00	184,500.00
00-1645-00	Accum. Deprec. Generator	(69,502.08)			(69,502.08)	(56,724.52)
00-1650-00	Organization Expense	546.00			546.00	546.00
00-1660-00	Land Held For Sale	70,000.00			70,000.00	70,000.00
00-1665-00	Impairment Valuation Allowance	(41,500.00)			(41,500.00)	(41,500.00)
00-2000-00	Accounts Payable	(1,126,607.12)			(1,126,607.12)	(998,598.02)
00-2001-00	Accounts Payable - Other	(229,748.60)			(229,748.60)	(256,501.54)
00-2100-00	Lease Payable #1	0.00			0.00	(21,640.70)
00-2105-00	Lease Payable #2	0.00			0.00	(7,160.09)
00-2110-00	Lease Payable #3	0.00			0.00	(37,841.39)
00-2115-00	Lease Payable #4	0.00			0.00	(14,500.41)
00-2120-00	Lease Payable #5	(30,322.28)			(30,322.28)	(61,661.09)
00-2125-00	Lease Payable #6	(16,367.70)			(16,367.70)	0.00
00-2200-00	Accrued Payroll	(88,806.17)			(88,806.17)	(67,836.97)
00-2240-00	AFLAC Payroll Deduction - PRE Tax	3,525.11			3,525.11	3,874.45
00-2250-00	Life Insurance Payroll Deduction	11,073.82			11,073.82	9,692.72
00-2305-00	Accrued Property Taxes	(59,435.14)			(59,435.14)	(56,540.57)
00-2315-00	Accrued Sales Tax	(431.65)			(431.65)	(1,011.19)
00-2900-00	Shareholders Disbributions	(5,101.77)			(5,101.77)	108,397.99
00-3000-00	Capital Stock Issued	(16,650.00)			(16,650.00)	(16,650.00)
00-3005-00	Accumulated Adjustments	(18,964.00)			(18,964.00)	(27,743.68)
00-3010-00	Stockholders Undistributed Income	(277,875.00)			(277,875.00)	(277,875.00)
00-3015-00	Other Adjustments	(32,765.00)			(32,765.00)	(32,765.00)
00-3020-00	Retained Earnings	(3,135,057.49)			(3,135,057.49)	(3,243,455.48)
01-4000-01	Room & Board - Private	(3,135,689.12)			(3,135,689.12)	(3,392,235.00)
01-4000-02	Room & Board Medicare A	(2,530,784.00)			(2,530,784.00)	(2,018,672.00)
01-4000-03	Room & Board - Medicaid	(13,689,037.00)			(13,689,037.00)	(14,074,960.00)
01-4000-04	Room & Board - Hospice	(40,354.00)			(40,354.00)	(51,854.00)
01-4000-05	Room & Board - Managed Care	(542,005.00)			(542,005.00)	(633,874.00)
01-4000-07	Room & Board - VA	(669,942.00)			(669,942.00)	(269,004.00)
01-4010-01	Contractual Allowance - Private	0.00			0.00	460.44
01-4010-02	Contractual Allowance - Medicare A	(884,765.92)			(884,765.92)	(720,210.79)
01-4010-03	Contractual Allowance - Medicaid	5,153,472.25			5,153,472.25	5,300,924.75
01-4010-04	Contractual Allowance - Hospice	(9,646.00)			(9,646.00)	(14,471.00)
01-4010-05	Contractual Allowance - Managed Care	(4,293.11)			(4,293.11)	(24,545.99)
01-4010-07	Contractual Allowance - VA	159,631.15			159,631.15	45,906.47
01-4030-01	PT - Private	(4,547.69)			(4,547.69)	(6,273.44)
01-4030-02	PT - Medicare A	(435,994.00)			(435,994.00)	(326,950.00)
01-4030-04	PT - Hospice	(26.00)			(26.00)	(234.00)
01-4030-05	PT - Managed Care	(92,716.00)			(92,716.00)	(83,486.00)

Account	Description	UNADJ 9/30/2017	JE Ref #	AJE	FINAL 9/30/2017	1st PP-FINAL 9/30/2016
01-4030-06	PT - Medicare B	(375,429.34)			(375,429.34)	(346,491.30)
01-4030-07	PT - VA	(32,396.00)			(32,396.00)	(23,712.00)
01-4040-01	ST - Private	0.00			0.00	(461.52)
01-4040-02	ST - Medicare A	(81,240.00)			(81,240.00)	(63,720.00)
01-4040-04	ST - Hospice	(60.00)			(60.00)	0.00
01-4040-05	ST - Managed Care	(11,100.00)			(11,100.00)	(17,340.00)
01-4040-06	ST - Medicare B	(56,482.99)			(56,482.99)	(43,479.12)
01-4040-07	ST - VA	(3,780.00)			(3,780.00)	(7,560.00)
01-4050-01	OT - Private	(2,453.54)			(2,453.54)	(50,373.55)
01-4050-02	OT - Medicare A	(431,418.00)			(431,418.00)	(350,116.00)
01-4050-04	OT - Hospice	(78.00)			(78.00)	(273.96)
01-4050-05	OT - Managed Care	(82,732.00)			(82,732.00)	(89,232.00)
01-4050-06	OT - Medicare B	(263,248.23)			(263,248.23)	(279,496.06)
01-4050-07	OT - VA	(27,092.00)			(27,092.00)	(12,818.00)
01-4060-01	Pharmacy - Private	0.00			0.00	(852.69)
01-4060-02	Pharmacy - Medicare A	(251,541.35)			(251,541.35)	(194,421.36)
01-4060-04	Pharmacy - Hospice	(1,131.27)			(1,131.27)	(2,525.65)
01-4060-05	Pharmacy - Managed Care	(55,517.58)			(55,517.58)	(67,925.65)
01-4060-06	Pharmacy - Medicare B	(1,369.15)			(1,369.15)	(5,605.70)
01-4060-07	Pharmacy - VA	(51,371.86)			(51,371.86)	(17,048.98)
01-4070-02	Lab - Medicare A	(41,611.98)			(41,611.98)	(33,987.29)
01-4070-05	Lab - Managed Care	(6,515.94)			(6,515.94)	(6,336.64)
01-4070-07	Lab - VA	(3,908.79)			(3,908.79)	(1,415.26)
01-4080-02	Radiology - Medicare A	(27,254.66)			(27,254.66)	(25,587.01)
01-4080-05	Radiology - Managed Care	(6,989.75)			(6,989.75)	(7,112.59)
01-4080-07	Radiology - VA	(4,710.83)			(4,710.83)	(3,106.07)
01-4090-02	Oxygen - Medicare A	(10,772.60)			(10,772.60)	(5,122.52)
01-4090-04	Oxygen - Hospice	0.00			0.00	(313.20)
01-4090-05	Oxygen - Managed Care	(1,143.78)			(1,143.78)	(452.61)
01-4090-07	Oxygen - VA	(543.78)			(543.78)	(255.78)
01-4100-02	IV - Medicare A	(58,745.58)			(58,745.58)	(47,144.65)
01-4100-04	IV - Hospice	0.00			0.00	(29.58)
01-4100-05	IV - Managed Care	(5,873.44)			(5,873.44)	(16,931.51)
01-4100-07	IV - VA	(3,531.21)			(3,531.21)	0.00
01-4230-07	Guest Meals	(9.40)			(9.40)	(29.75)
01-4260-07	Miscellaneous Income	0.00			0.00	(21.53)
01-4280-07	Interest Income - Taxable	(12,664.08)			(12,664.08)	(4,503.04)
01-4300-02	Contractual Allowance - Medicare A Therapies	948,652.00			948,652.00	740,786.00
01-4300-03	Contractual Allowance - Medicaid Therapies	10,075.31			10,075.31	22,360.44
01-4300-06	Contractual Allowance - Medicare B Therapies	9,318.17			9,318.17	7,950.98
01-4300-07	Contractual Allowance - VA Ancillaries	113,876.37			113,876.37	64,751.11
01-4305-06	Contractual Allowance - MPPR	126,394.34			126,394.34	112,906.71
01-4310-02	Contractual Allowance - Medicare A Ancillaries	389,926.17			389,926.17	306,262.83
01-4310-03	Contractual Allowance - Medicaid Ancillaries	22,422.76			22,422.76	21,980.11
01-4310-04	Contractual Allowance - Hospice Ancillaries	1,295.27			1,295.27	3,285.90
01-4310-05	Contractual Allowance - Managed Care Ancillaries	262,588.49			262,588.49	288,817.00
01-4400-03	Therapies - Medicaid	(10,075.31)			(10,075.31)	0.00
01-4410-03	Ancillaries - Medicaid	(22,422.76)			(22,422.76)	(44,340.55)
01-4510-03	Medicaid Rate Adjustments	(1,448.19)			(1,448.19)	(109,359.83)
01-6020-02	Medical Supplies - Medicare A	2,842.36			2,842.36	0.00
01-6030-01	PT - Private	1,934.18			1,934.18	2,584.08
01-6030-02	PT - Medicare A	239,179.11			239,179.11	187,213.29
01-6030-03	PT - Medicaid	5,328.21			5,328.21	10,286.85
01-6030-04	PT - Hospice	29.10			29.10	130.95
01-6030-05	PT - Managed Care	56,991.38			56,991.38	51,166.53
01-6030-06	PT - Medicare B	223,191.08			223,191.08	190,871.92
01-6030-07	PT - VA	18,795.69			18,795.69	13,836.08
01-6040-01	ST - Private	43.65			43.65	29.10
01-6040-02	ST - Medicare A	49,812.30			49,812.30	39,810.18
01-6040-03	ST - Medicaid	616.92			616.92	1,682.95
01-6040-04	ST - Hospice	57.23			57.23	0.00
01-6040-05	ST - Managed Care	7,593.16			7,593.16	12,101.40
01-6040-06	ST - Medicare B	41,746.42			41,746.42	28,064.48
01-6040-07	ST - VA	3,138.21			3,138.21	6,498.16
01-6050-01	OT - Private	1,040.81			1,040.81	2,150.49
01-6050-02	OT - Medicare A	239,900.54			239,900.54	199,785.83
01-6050-03	OT - Medicaid	4,069.07			4,069.07	10,390.64
01-6050-04	OT - Hospice	122.22			122.22	332.71

Account	Description	UNADJ 9/30/2017	JE Ref #	AJE	FINAL 9/30/2017	1st PP-FINAL 9/30/2016
01-6050-05	OT - Managed Care	50,334.27			50,334.27	54,200.69
01-6050-06	OT - Medicare B	156,592.53			156,592.53	173,855.08
01-6050-07	OT - VA	15,543.28			15,543.28	7,553.39
01-6060-01	Pharmacy - Private	172.45			172.45	27.69
01-6060-02	Pharmacy - Medicare A	203,718.09			203,718.09	158,744.42
01-6060-03	Pharmacy - Medicaid	15,609.24			15,609.24	11,763.22
01-6060-04	Pharmacy - Hospice	1,833.88			1,833.88	2,250.01
01-6060-05	Pharmacy - Managed Care	46,362.52			46,362.52	56,798.35
01-6060-07	Pharmacy - VA	39,572.27			39,572.27	13,238.15
01-6070-02	Lab - Medicare A	31,588.60			31,588.60	27,899.05
01-6070-05	Lab - Managed Care	4,579.24			4,579.24	4,245.23
01-6070-06	Lab - Medicare B	753.01			753.01	569.57
01-6070-07	Lab - VA	2,690.39			2,690.39	943.50
01-6080-02	Radiology - Medicare A	19,663.23			19,663.23	18,095.36
01-6080-05	Radiology - Managed Care	4,659.82			4,659.82	4,741.71
01-6080-07	Radiology - VA	3,357.44			3,357.44	2,070.70
01-6090-02	Oxygen - Medicare A	3,923.43			3,923.43	3,539.57
01-6090-03	Oxygen - Medicaid	3,748.40			3,748.40	4,136.04
01-6090-04	Oxygen - Hospice	0.00			0.00	174.84
01-6090-05	Oxygen - Managed Care	819.52			819.52	222.18
01-6090-07	Oxygen - VA	363.12			363.12	170.52
01-6100-01	IV - Private	350.00			350.00	1,350.00
01-6100-02	IV - Medicare A	46,478.30			46,478.30	32,406.02
01-6100-03	IV - Medicaid	3,618.79			3,618.79	6,080.85
01-6100-04	IV - Hospice	0.00			0.00	29.03
01-6100-05	IV - Managed Care	6,308.63			6,308.63	11,296.66
01-6100-07	IV - VA	3,013.81			3,013.81	20.00
01-6130-02	Tube Feeding Supplies - Medicare A	3,222.30			3,222.30	6,040.03
01-6130-05	Tube Feeding Supplies - Managed Care	769.40			769.40	0.00
01-6140-02	Other - Medicare A	11,648.38			11,648.38	4,756.76
01-6140-07	Other - VA	8,589.51			8,589.51	1,534.71
01-6200-07	Beautician & Barber	0.00			0.00	255.93
01-6210-07	Cable Television	53,783.60			53,783.60	51,433.31
40-5001-20	Salaries - Administrator	235,710.19			235,710.19	202,464.78
40-5002-20	Salaries - Controller	106,310.59			106,310.59	95,934.97
40-5003-20	Salaries - Other Administrative	722,440.13			722,440.13	710,505.93
40-5100-00	Accounting Services	45,528.13			45,528.13	56,219.88
40-5105-00	Advertising - Help Wanted	0.00			0.00	838.00
40-5110-00	Advertising - Public Relations	112,759.80		(26,745.00)	86,014.80	54,875.96
40-5120-00	Education & Seminars	12,283.21			12,283.21	18,786.25
40-5125-00	Employee Gifts & Parties	15,781.02		(15,781.02)	0.00	7,504.95
40-5130-00	Insurance - Business	331,209.94		(114,122.21)	217,087.73	253,491.16
40-5135-00	Insurance - Medical & Dental	1,293,693.23		(60,024.53)	1,233,668.70	1,184,919.63
40-5140-00	Leased Equipment	9,852.53			9,852.53	9,639.00
40-5145-00	Legal Services	26,237.65			26,237.65	14,197.19
40-5150-00	Licenses	2,170.00			2,170.00	610.00
40-5155-00	Membership Dues	13,206.32		(715.00)	12,491.32	12,742.32
40-5160-00	Miscellaneous Expenses	27,621.66		(1,827.31)	25,794.35	22,676.87
40-5170-00	Office Supplies	31,698.95			31,698.95	35,684.13
40-5175-00	Payroll Processing	29,623.42			29,623.42	29,263.83
40-5180-00	Payroll Taxes	701,023.96			701,023.96	760,422.82
40-5185-00	Postage	4,063.30			4,063.30	4,339.00
40-5190-00	Property Taxes - Personal	22,891.00			22,891.00	25,460.96
40-5195-00	Property Taxes - Real	109,082.03			109,082.03	103,650.64
40-5197-00	Provider Tax - State of Connecticut	924,753.88			924,753.88	970,574.95
40-5200-00	Purchased Services	162,293.58			162,293.58	134,304.10
40-5205-00	Subscriptions	131.30			131.30	91.91
40-5210-00	Telephone	50,863.43		(2,091.15)	48,772.28	45,965.97
40-5215-00	Transportation	10,209.28			10,209.28	9,347.28
40-5220-00	Travel Expenses	11,421.80			11,421.80	11,745.30
45-5000-20	Salaries - Maintenance	155,399.39			155,399.39	156,122.11
45-5001-20	Salaries - Maintenance Supervisor	68,410.67			68,410.67	70,297.89
45-5220-00	Electricity	74,683.29			74,683.29	99,156.60
45-5225-00	Gas	45,112.76			45,112.76	23,033.60
45-5230-00	Heat	37,408.56			37,408.56	17,392.48
45-5235-00	Maintenance Supplies	100,452.93			100,452.93	133,574.59
45-5240-00	Water	51,677.88			51,677.88	51,974.28
50-5245-00	Rent	195,494.80			195,494.80	203,925.53

Account	Description	UNADJ 9/30/2017	JE Ref #	AJE	FINAL 9/30/2017	1st PP-FINAL 9/30/2016
50-5250-00	Depreciation - Leasehold Improvements	61,535.43			61,535.43	59,409.11
50-5255-00	Depreciation - Moveable Equipment	69,687.79			69,687.79	97,165.80
50-5260-00	Depreciation - Non-Moveable Equipment	10,236.33			10,236.33	13,921.85
50-5270-00	Depreciation - Generator	12,777.55			12,777.55	14,197.32
55-5000-20	Salaries - Social Services	126,277.32			126,277.32	110,482.41
60-5000-20	Salaries - RN	2,028,100.39		(414,745.00)	1,613,355.39	1,501,368.28
60-5001-20	Salaries - LPN	1,328,514.08			1,328,514.08	1,364,563.82
60-5002-20	Salaries - CNA	2,555,683.45			2,555,683.45	2,561,053.28
60-5003-20	Salaries - Orderlies	56,829.34			56,829.34	54,897.59
60-5004-20	Salaries - Director of Nurses	154,421.06		94,017.00	248,438.06	245,879.93
60-5285-00	Leased Equipment - Nursing	0.00			0.00	548.76
60-5290-00	Medical Records	0.00			0.00	859.52
60-5305-00	Rehabilitation Supplies	91.48			91.48	378.92
60-5310-00	Uniforms	16,347.87			16,347.87	13,057.86
60-5315-00	Medicine Cabinet Drugs	26,742.63			26,742.63	26,616.76
60-5320-00	Medical/Therapeutic Supplies	231,344.38			231,344.38	263,438.17
60-5330-00	IV - House	448.98			448.98	1,107.65
60-5340-00	Oxygen Supplies	7,082.97			7,082.97	4,000.04
65-5000-20	Salaries - Dietician	84,068.58			84,068.58	88,172.85
65-5001-20	Salaries - Kitchen	398,148.15			398,148.15	619,092.79
65-5002-20	Salaries - Kitchen Supervisor	71,972.56			71,972.56	81,911.59
65-5340-00	Food Supplies	314,223.46			314,223.46	522,987.59
65-5345-00	Kitchen Supplies (Non Food)	39,805.99			39,805.99	73,955.29
65-5350-00	Purchased Services - Dietary	504,751.04			504,751.04	0.00
70-5000-20	Salaries - Laundry	99,445.67			99,445.67	95,476.91
70-5350-00	Laundry Supplies	6,936.08			6,936.08	1,020.00
70-5355-00	Linen & Bedding	18,768.06			18,768.06	34,553.56
70-5360-00	Purchased Services - Laundry	153,415.29			153,415.29	152,969.06
75-5000-20	Salaries - Housekeeping	354,239.46			354,239.46	354,628.82
75-5365-00	Housekeeping Supplies	53,227.51			53,227.51	50,874.11
75-5370-00	Purchased Services - Housekeeping	144,383.58		(39,228.00)	105,155.58	89,514.28
80-5000-20	Salaries - Recreation	173,127.59			173,127.59	149,347.87
80-5375-00	Recreation Supplies	15,679.82			15,679.82	11,801.55
85-5380-00	Consultant - Dentist	7,800.00			7,800.00	4,000.00
85-5385-00	Consultant - Dietician	0.00			0.00	400.00
85-5390-00	Consultant - Medical Director	36,000.00			36,000.00	36,000.00
85-5400-00	Consultant - Medical Staff	800.00			800.00	900.00
85-5405-00	Consultant - Pharmacist	11,220.00			11,220.00	11,220.00
85-5415-00	Consultant - Other	42,585.94			42,585.94	55,908.55
85-5420-00	Recruiter Fees	0.00			0.00	37,168.00
90-8000-00	Bad Debts	420,594.48			420,594.48	130,979.32
90-8005-00	Profit Sharing Plan Expenses	1,153.05			1,153.05	404.91
90-8010-00	Interest Expense	6,927.29			6,927.29	24,518.48
90-8020-00	Disposal of Equipment	0.00			0.00	4,302.36
R0001	RN - Administrative	0.00		320,728.00	320,728.00	400,946.00
R0002	Cell Phone	0.00		2,091.15	2,091.15	2,308.73
R0003	Employee Gifts & Parties	0.00		15,781.02	15,781.02	18,414.54
R0004	Advertising Telephone Directory	0.00			0.00	3,204.00
R0005	Chamber Dues	0.00		325.00	325.00	325.00
R0006	Business Entity Tax	0.00			0.00	250.00
R0007	Life Insurance	0.00		58,073.56	58,073.56	55,412.31
R0008	Property & Liability Insurance	0.00		85,079.21	85,079.21	93,747.77
R0009	Other Insurances	0.00		24,043.00	24,043.00	15,857.81
R0010	Donations	0.00		27,445.00	27,445.00	36,795.00
R0011	Rehabilitation Supplies - OT	0.00			0.00	175.88
R0012	Fees	0.00		390.00	390.00	609.70
R0013	garbage removal	0.00		39,228.00	39,228.00	39,171.00
R0014	Employee Assistance Program	0.00		1,950.97	1,950.97	0.00
R0015	Lawsuit Deductible	0.00		5,000.00	5,000.00	0.00
Total		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: **9/30/2017**
 Trial Balance: **A.01 - TB-CCNH**
 Workpaper: **A.03 - TB Combined Detail LS**

Account	Description	UNADJ	JE Ref #	AJE	ADJ	1st PP-FINAL	\$ VAR
		9/30/2017			9/30/2017	9/30/2016	
Group : [10-A]	Salaries and Wages						
Subgroup : [2]	Administrators						
40-5001-20	Salaries - Administrator	235,710.19		0.00	235,710.19	202,464.78	(33,245.41)
Subtotal [2] Administrators		235,710.19		0.00	235,710.19	202,464.78	(33,245.41)
Subgroup : [4]	Other Administrative Salaries						
40-5003-20	Salaries - Other Administrative	722,440.13		0.00	722,440.13	710,505.93	(11,934.20)
Subtotal [4] Other Administrative Salaries		722,440.13		0.00	722,440.13	710,505.93	(11,934.20)
Subgroup : [5A]	Head Dietitian						
65-5000-20	Salaries - Dietician	84,068.58		0.00	84,068.58	88,172.85	4,104.27
Subtotal [5A] Head Dietitian		84,068.58		0.00	84,068.58	88,172.85	4,104.27
Subgroup : [5B]	Food Service Supervisor						
65-5002-20	Salaries - Kitchen Supervisor	71,972.56		0.00	71,972.56	81,911.59	9,939.03
Subtotal [5B] Food Service Supervisor		71,972.56		0.00	71,972.56	81,911.59	9,939.03
Subgroup : [5C]	Dietary Workers						
65-5001-20	Salaries - Kitchen	398,148.15		0.00	398,148.15	619,092.79	220,944.64
Subtotal [5C] Dietary Workers		398,148.15		0.00	398,148.15	619,092.79	220,944.64
Subgroup : [6B]	Other Housekeeping Workers						
75-5000-20	Salaries - Housekeeping	354,239.46		0.00	354,239.46	354,628.82	389.36
Subtotal [6B] Other Housekeeping Workers		354,239.46		0.00	354,239.46	354,628.82	389.36
Subgroup : [7A]	Engineer or Chief of Maintenance						
45-5001-20	Salaries - Maintenance Supervisor	68,410.67		0.00	68,410.67	70,297.89	1,887.22
Subtotal [7A] Engineer or Chief of Maintenance		68,410.67		0.00	68,410.67	70,297.89	1,887.22
Subgroup : [7B]	Other Maintenance Workers						
45-5000-20	Salaries - Maintenance	155,399.39		0.00	155,399.39	156,122.11	722.72
Subtotal [7B] Other Maintenance Workers		155,399.39		0.00	155,399.39	156,122.11	722.72
Subgroup : [8B]	Other Laundry Workers						
70-5000-20	Salaries - Laundry	99,445.67		0.00	99,445.67	95,476.91	(3,968.76)
Subtotal [8B] Other Laundry Workers		99,445.67		0.00	99,445.67	95,476.91	(3,968.76)
Subgroup : [11A]	Head Accountant						
40-5002-20	Salaries - Controller	106,310.59		0.00	106,310.59	95,934.97	(10,375.62)
Subtotal [11A] Head Accountant		106,310.59		0.00	106,310.59	95,934.97	(10,375.62)
Subgroup : [12A]	Director of Nurses/Assistant Director						
60-5004-20	Salaries - Director of Nurses	154,421.06	AJE - 1	94,017.00	248,438.06	245,879.93	(2,558.13)
Subtotal [12A] Director of Nurses/Assistant Director		154,421.06		94,017.00	248,438.06	245,879.93	(2,558.13)
Subgroup : [12B1]	RNs - Direct Care						
60-5000-20	Salaries - RN	2,028,100.39	AJE - 1	(414,745.00)	1,613,355.39	1,501,368.28	(111,987.11)

Client: **Hughes Health & Rehab**
 Engagement: **Medicaid - Hughes Health & Rehabilitation**
 Period Ending: **9/30/2017**
 Trial Balance: **A.01 - TB-CCNH**
 Workpaper: **A.03 - TB Combined Detail LS**

Account	Description	UNADJ	JE Ref #	AJE	ADJ	1st PP-FINAL	\$ VAR
		9/30/2017			9/30/2017	9/30/2016	
Subtotal [12B1] RNs - Direct Care		2,028,100.39	AJE - 2	(320,728.00)	1,613,355.39	1,501,368.28	(111,987.11)
Subgroup : [12B2]	RNs - Administrative						
R0001	RN - Administrative	0.00	AJE - 2	320,728.00	320,728.00	400,946.00	80,218.00
Subtotal [12B2] RNs - Administrative		0.00		320,728.00	320,728.00	400,946.00	80,218.00
Subgroup : [12C1]	LPNs - Direct Care						
60-5001-20	Salaries - LPN	1,328,514.08		0.00	1,328,514.08	1,364,563.82	36,049.74
Subtotal [12C1] LPNs - Direct Care		1,328,514.08		0.00	1,328,514.08	1,364,563.82	36,049.74
Subgroup : [12D]	Aides and Attendants						
60-5002-20	Salaries - CNA	2,555,683.45		0.00	2,555,683.45	2,561,063.28	5,369.83
60-5003-20	Salaries - Orderlies	56,829.34		0.00	56,829.34	54,897.59	(1,931.75)
Subtotal [12D] Aides and Attendants		2,612,512.79		0.00	2,612,512.79	2,615,960.87	3,438.08
Subgroup : [12H]	Recreation Workers						
80-5000-20	Salaries - Recreation	173,127.59		0.00	173,127.59	149,347.87	(23,779.72)
Subtotal [12H] Recreation Workers		173,127.59		0.00	173,127.59	149,347.87	(23,779.72)
Subgroup : [12M]	Social Workers/Case Management						
55-5000-20	Salaries - Social Services	126,277.32		0.00	126,277.32	110,482.41	(15,794.91)
Subtotal [12M] Social Workers/Case Management		126,277.32		0.00	126,277.32	110,482.41	(15,794.91)
Total [10-A] Salaries and Wages		8,719,098.62		0.00	8,719,098.62	8,863,147.82	144,049.20
Group : [13-B]	Professional Fees						
Subgroup : [1]	Dietitian						
85-5385-00	Consultant - Dietician	0.00		0.00	0.00	400.00	400.00
Subtotal [1] Dietitian		0.00		0.00	0.00	400.00	400.00
Subgroup : [2]	Dentist						
85-5380-00	Consultant - Dentist	7,800.00		0.00	7,800.00	4,000.00	(3,800.00)
Subtotal [2] Dentist		7,800.00		0.00	7,800.00	4,000.00	(3,800.00)
Subgroup : [3]	Pharmacist						
85-5405-00	Consultant - Pharmacist	11,220.00		0.00	11,220.00	11,220.00	0.00
Subtotal [3] Pharmacist		11,220.00		0.00	11,220.00	11,220.00	0.00
Subgroup : [5A]	PT - Resident Care						
01-6030-01	PT - Private	1,934.18		0.00	1,934.18	2,584.08	649.90
01-6030-02	PT - Medicare A	239,179.11		0.00	239,179.11	187,213.29	(51,965.82)
01-6030-03	PT - Medicaid	5,328.21		0.00	5,328.21	10,286.85	4,958.64
01-6030-04	PT - Hospice	29.10		0.00	29.10	130.95	101.85
01-6030-05	PT - Managed Care	56,991.38		0.00	56,991.38	51,166.53	(5,824.85)
01-6030-06	PT - Medicare B	223,191.08		0.00	223,191.08	190,871.92	(32,319.16)
01-6030-07	PT - VA	18,795.69		0.00	18,795.69	13,836.08	(4,959.61)
Subtotal [5A] PT - Resident Care		545,448.75		0.00	545,448.75	456,089.70	(89,359.05)
Subgroup : [8A]	Medical Director						

Client: **Hughes Health & Rehab**
 Engagement: **Medicaid - Hughes Health & Rehabilitation**
 Period Ending: **9/30/2017**
 Trial Balance: **A.01 - TB-CCNH**
 Workpaper: **A.03 - TB Combined Detail LS**

Account	Description	UNADJ	JE Ref #	AJE	ADJ	1st PP-FINAL	\$ VAR
		9/30/2017			9/30/2017	9/30/2016	
85-5390-00	Consultant - Medical Director	36,000.00		0.00	36,000.00	36,000.00	0.00
Subtotal [8A] Medical Director		36,000.00		0.00	36,000.00	36,000.00	0.00
Subgroup : [8E]							
85-5400-00	Other	800.00		0.00	800.00	900.00	100.00
Subtotal [8E] Other		800.00		0.00	800.00	900.00	100.00
Subgroup : [9A]							
01-6040-01	ST - Private	43.65		0.00	43.65	29.10	(14.55)
01-6040-02	ST - Medicare A	49,812.30		0.00	49,812.30	39,810.18	(10,002.12)
01-6040-03	ST - Medicaid	616.92		0.00	616.92	1,682.95	1,066.03
01-6040-04	ST - Hospice	57.23		0.00	57.23	0.00	(57.23)
01-6040-05	ST - Managed Care	7,593.16		0.00	7,593.16	12,101.40	4,508.24
01-6040-06	ST - Medicare B	41,746.42		0.00	41,746.42	28,064.48	(13,681.94)
01-6040-07	ST - VA	3,138.21		0.00	3,138.21	6,498.16	3,359.95
Subtotal [9A] ST - Resident Care		103,007.89		0.00	103,007.89	88,186.27	(14,821.62)
Subgroup : [10A]							
01-6050-01	OT - Private	1,040.81		0.00	1,040.81	2,150.49	1,109.68
01-6050-02	OT - Medicare A	239,900.54		0.00	239,900.54	199,786.83	(40,114.71)
01-6050-03	OT - Medicaid	4,069.07		0.00	4,069.07	10,390.64	6,321.57
01-6050-04	OT - Hospice	122.22		0.00	122.22	332.71	210.49
01-6050-05	OT - Managed Care	50,334.27		0.00	50,334.27	54,200.69	3,866.42
01-6050-06	OT - Medicare B	156,592.53		0.00	156,592.53	173,855.08	17,262.55
01-6050-07	OT - VA	15,543.28		0.00	15,543.28	7,553.39	(7,989.89)
Subtotal [10A] OT - Resident Care		467,602.72		0.00	467,602.72	448,268.83	(19,333.89)
Subgroup : [12]							
85-5415-00	Other	42,585.94		0.00	42,585.94	55,908.55	13,322.61
Subtotal [12] Other		42,585.94		0.00	42,585.94	55,908.55	13,322.61
Total [13-B] Professional Fees		1,214,465.30		0.00	1,214,465.30	1,100,973.35	(113,491.95)
Group : [15]							
Subgroup : [1A1]							
40-5130-00	Expenditures Other than Salaries	331,209.94		(114,122.21)	217,087.73	253,491.16	36,403.43
	Workmen's Compensation		AJE - 11	(109,122.21)			
	Insurance - Business		AJE - 16	(5,000.00)			
Subtotal [1A1] Workmen's Compensation		331,209.94		(114,122.21)	217,087.73	253,491.16	36,403.43
Subgroup : [1A4]							
40-5180-00	Social Security (FICA)	701,023.96		0.00	701,023.96	760,422.82	59,398.86
	Payroll Taxes			0.00			
Subtotal [1A4] Social Security (FICA)		701,023.96		0.00	701,023.96	760,422.82	59,398.86
Subgroup : [1A5]							
40-5135-00	Health Insurance	1,293,693.23		(60,024.53)	1,233,668.70	1,184,919.63	(48,749.07)
	Insurance - Medical & Dental		AJE - 10	(58,073.56)			
			AJE - 15	(1,950.97)			
Subtotal [1A5] Health Insurance		1,293,693.23		(60,024.53)	1,233,668.70	1,184,919.63	(48,749.07)
Subgroup : [1A6]							
	Life Insurance						

Client: **Hughes Health & Rehab**
 Engagement: **Medicaid - Hughes Health & Rehabilitation**
 Period Ending: **9/30/2017**
 Trial Balance: **A.01 - TB-CCNH**
 Workpaper: **A.03 - TB Combined Detail LS**

Account	Description	UNADJ	JE Ref #	AJE	ADJ	1st PP-FINAL	\$ VAR
		9/30/2017			9/30/2017	9/30/2016	
R0007	Life Insurance	0.00		58,073.56	58,073.56	55,412.31	(2,661.25)
	Subtotal [1A6] Life Insurance	0.00	AJE - 10	58,073.56	58,073.56	55,412.31	(2,661.25)
	Subgroup : [1A7] Pensions						
90-8005-00	Profit Sharing Plan Expenses	1,153.05		0.00	1,153.05	404.91	(748.14)
	Subtotal [1A7] Pensions	1,153.05		0.00	1,153.05	404.91	(748.14)
	Subgroup : [1A8] Uniform Allowance						
60-5310-00	Uniforms	16,347.87		0.00	16,347.87	13,057.86	(3,290.01)
	Subtotal [1A8] Uniform Allowance	16,347.87		0.00	16,347.87	13,057.86	(3,290.01)
	Subgroup : [1A9] Other						
R0014	Employee Assistance Program	0.00		1,950.97	1,950.97	0.00	(1,950.97)
	Subtotal [1A9] Other	0.00	AJE - 15	1,950.97	1,950.97	0.00	(1,950.97)
	Subgroup : [1C] Bad Debts						
90-8000-00	Bad Debts	420,594.48		0.00	420,594.48	130,979.32	(289,615.16)
	Subtotal [1C] Bad Debts	420,594.48		0.00	420,594.48	130,979.32	(289,615.16)
	Subgroup : [1D] Accounting and Auditing						
40-5100-00	Accounting Services	45,528.13		0.00	45,528.13	56,219.88	10,691.75
	Subtotal [1D] Accounting and Auditing	45,528.13		0.00	45,528.13	56,219.88	10,691.75
	Subgroup : [1E] Legal						
40-5145-00	Legal Services	26,237.65		0.00	26,237.65	14,197.19	(12,040.46)
	Subtotal [1E] Legal	26,237.65		0.00	26,237.65	14,197.19	(12,040.46)
	Subgroup : [1G] Office Supplies						
40-5170-00	Office Supplies	31,698.95		0.00	31,698.95	35,684.13	3,985.18
	Subtotal [1G] Office Supplies	31,698.95	AJE - 11	0.00	31,698.95	35,684.13	3,985.18
	Subgroup : [1H1] Telephone and Telegraph						
40-5210-00	Telephone	50,863.43		(2,091.15)	48,772.28	45,965.97	(2,806.31)
	Subtotal [1H1] Telephone and Telegraph	50,863.43	AJE - 3	(2,091.15)	48,772.28	45,965.97	(2,806.31)
	Subgroup : [1H2] Cellular Phones and Beepers						
R0002	Cell Phone	0.00		2,091.15	2,091.15	2,308.73	217.58
	Subtotal [1H2] Cellular Phones and Beepers	0.00	AJE - 3	2,091.15	2,091.15	2,308.73	217.58
	Subgroup : [1K2] Other						
R0006	Business Entity Tax	0.00		0.00	0.00	250.00	250.00
	Subtotal [1K2] Other	0.00		0.00	0.00	250.00	250.00
	Subgroup : [1K3] Resident Day User Fee						
40-5197-00	Provider Tax - State of Connecticut	924,753.88		0.00	924,753.88	970,574.95	45,821.07

Client: **Hughes Health & Rehab**
 Engagement: **Medicaid - Hughes Health & Rehabilitation**
 Period Ending: **9/30/2017**
 Trial Balance: **A.01 - TB-CCNH**
 Workpaper: **A.03 - TB Combined Detail LS**

Account	Description	UNADJ	JE Ref #	AJE	ADJ	1st PP-FINAL	\$ VAR
Subtotal [1K3] Resident Day User Fee		9/30/2017			9/30/2017	9/30/2016	
Total [15] Expenditures Other than Salaries		3,843,104.57		(114,122.21)	3,728,982.36	3,523,868.86	45,821.07 (205,093.50)
Group : [16] Expenditures Other than Salaries (cont'd) - Admin. and General							
Subgroup : [2] Holiday Parties for Staff		15,781.02	AJE - 4	(15,781.02)	0.00	7,504.95	7,504.95
40-5125-00 Employee Gifts & Parties		15,781.02		(15,781.02)		7,504.95	7,504.95
Subtotal [2] Holiday Parties for Staff		15,781.02		(15,781.02)		7,504.95	7,504.95
Subgroup : [3] Gifts to Staff and Residents		0.00	AJE - 4	15,781.02	15,781.02	18,414.54	2,633.52
R0003 Employee Gifts & Parties		0.00		15,781.02	15,781.02	18,414.54	2,633.52
Subtotal [3] Gifts to Staff and Residents		0.00		15,781.02	15,781.02	18,414.54	2,633.52
Subgroup : [4] Employee Travel		11,421.80		0.00	11,421.80	11,745.30	323.50
40-5220-00 Travel Expenses		11,421.80		0.00	11,421.80	11,745.30	323.50
Subtotal [4] Employee Travel		11,421.80		0.00	11,421.80	11,745.30	323.50
Subgroup : [5] Education Expense		12,283.21		0.00	12,283.21	18,786.25	6,503.04
40-5120-00 Education & Seminars		12,283.21		0.00	12,283.21	18,786.25	6,503.04
Subtotal [5] Education Expense		12,283.21		0.00	12,283.21	18,786.25	6,503.04
Subgroup : [M1] Advertising Help Wanted		0.00		0.00	0.00	838.00	838.00
40-5105-00 Advertising - Help Wanted		0.00		0.00	0.00	838.00	838.00
Subtotal [M1] Advertising Help Wanted		0.00		0.00	0.00	838.00	838.00
Subgroup : [M2] Advertising Telephone Directory		0.00	AJE - 5	0.00	0.00	3,204.00	3,204.00
R0004 Advertising Telephone Directory		0.00		(0.00)	0.00	3,204.00	3,204.00
Subtotal [M2] Advertising Telephone Directory		0.00		0.00	0.00	3,204.00	3,204.00
Subgroup : [M3] Advertising Other		112,759.80	AJE - 5	(26,745.00)	86,014.80	54,875.96	(31,138.84)
40-5110-00 Advertising - Public Relations		112,759.80		(26,745.00)	86,014.80	54,875.96	(31,138.84)
Subtotal [M3] Advertising Other		112,759.80		(26,745.00)	86,014.80	54,875.96	(31,138.84)
Subgroup : [M5] Medical Records		0.00		0.00	0.00	859.52	859.52
60-5290-00 Medical Records		0.00		0.00	0.00	859.52	859.52
Subtotal [M5] Medical Records		0.00		0.00	0.00	859.52	859.52
Subgroup : [M6] Barber and Beauty Supplies		0.00		0.00	0.00	255.93	255.93
01-6200-07 Beautician & Barber		0.00		0.00	0.00	255.93	255.93
Subtotal [M6] Barber and Beauty Supplies		0.00		0.00	0.00	255.93	255.93
Subgroup : [M7] Postage		4,063.30		0.00	4,063.30	4,339.00	275.70
40-5185-00 Postage		4,063.30		0.00	4,063.30	4,339.00	275.70
Subtotal [M7] Postage		4,063.30		0.00	4,063.30	4,339.00	275.70
Subgroup : [M8] Dues and Membership Fees to Professional Associations		13,206.32		(715.00)	12,491.32	12,742.32	251.00
40-5155-00 Membership Dues		13,206.32		(715.00)	12,491.32	12,742.32	251.00

Client: **Hughes Health & Rehab**
 Engagement: **Medicaid - Hughes Health & Rehabilitation**
 Period Ending: **9/30/2017**
 Trial Balance: **A.01 - TB-CCNH**
 Workpaper: **A.03 - TB Combined Detail LS**

Account	Description	UNADJ	JE Ref #	AJE	ADJ	1st PP-FINAL	\$ VAR
		9/30/2017			9/30/2017	9/30/2016	
Subtotal [M8] Dues and Membership Fees to Professional Associations		13,206.32			12,491.32	12,742.32	251.00
Subgroup : [M8A]	Dues to Chamber of Commerce	0.00		325.00	325.00	325.00	0.00
R0005	Chamber Dues	0.00		325.00	325.00	325.00	0.00
Subtotal [M8A] Dues to Chamber of Commerce		0.00		325.00	325.00	325.00	0.00
Subgroup : [M9]	Subscriptions						
40-5205-00	Subscriptions	131.30		0.00	131.30	91.91	(39.39)
Subtotal [M9] Subscriptions		131.30		0.00	131.30	91.91	(39.39)
Subgroup : [M10]	Contributions						
R0010	Donations	0.00		27,445.00	27,445.00	36,795.00	9,350.00
Subtotal [M10] Contributions		0.00		27,445.00	27,445.00	36,795.00	9,350.00
Subgroup : [M11]	Services Provided by Contract						
40-5175-00	Payroll Processing	29,623.42		0.00	29,623.42	29,263.83	(359.59)
40-5200-00	Purchased Services	162,293.58		0.00	162,293.58	134,304.10	(27,989.48)
85-5420-00	Recruiter Fees	0.00		0.00	0.00	37,168.00	37,168.00
Subtotal [M11] Services Provided by Contract		191,917.00		0.00	191,917.00	200,735.93	8,818.93
Subgroup : [M13]	Other						
40-5150-00	Licenses	2,170.00		0.00	2,170.00	610.00	(1,560.00)
40-5160-00	Miscellaneous Expenses	27,621.66		(1,827.31)	25,794.35	22,676.87	(3,117.48)
R0012	Fees	0.00		390.00	390.00	609.70	219.70
R0015	Lawsuit Deductible	0.00		390.00	390.00	0.00	(5,000.00)
Subtotal [M13] Other		29,791.66		3,562.69	33,354.35	23,896.57	(9,457.78)
Total [16] Expenditures Other than Salaries (cont'd) - Admin. and General		391,355.41		3,872.69	395,228.10	395,410.18	182.08
Group : [18]	Dietary Basis for Allocation of Costs						
Subgroup : [2A1]	Raw Food						
65-5340-00	Food Supplies	314,223.46		0.00	314,223.46	522,987.59	208,764.13
Subtotal [2A1] Raw Food		314,223.46		0.00	314,223.46	522,987.59	208,764.13
Subgroup : [2A2]	Non-Food Supplies						
65-5345-00	Kitchen Supplies (Non Food)	39,805.99		0.00	39,805.99	73,955.29	34,149.30
Subtotal [2A2] Non-Food Supplies		39,805.99		0.00	39,805.99	73,955.29	34,149.30
Subgroup : [2B]	Purchased Services						
65-5350-00	Purchased Services - Dietary	504,751.04		0.00	504,751.04	0.00	(504,751.04)
Subtotal [2B] Purchased Services		504,751.04		0.00	504,751.04	0.00	(504,751.04)
Total [18] Dietary Basis for Allocation of Costs		858,780.49		0.00	858,780.49	596,942.88	(261,837.61)

Client: **Hughes Health & Rehab**
 Engagement: **Medicaid - Hughes Health & Rehabilitation**
 Period Ending: **9/30/2017**
 Trial Balance: **A.01 - TB-CCNH**
 Workpaper: **A.03 - TB Combined Detail LS**

Account	Description	UNADJ	JE Ref #	AJE	ADJ	1st PP-FINAL	\$ VAR
		9/30/2017			9/30/2017	9/30/2016	
Group : [19]	Laundry-Basis for Allocation of Costs						
Subgroup : [3A4]	Repair and/or purchased linens	18,768.06		0.00	18,768.06	34,553.56	15,785.50
70-5355-00	Linen & Bedding	<u>18,768.06</u>		<u>0.00</u>	<u>18,768.06</u>	<u>34,553.56</u>	15,785.50
Subtotal [3A4]	Repair and/or purchased linens						
Subgroup : [3B]	Purchased Services	153,415.29		0.00	153,415.29	152,969.06	(446.23)
70-5360-00	Purchased Services - Laundry	<u>153,415.29</u>		<u>0.00</u>	<u>153,415.29</u>	<u>152,969.06</u>	(446.23)
Subtotal [3B]	Purchased Services						
Subgroup : [3D]	Other	6,936.08		0.00	6,936.08	1,020.00	(5,916.08)
70-5350-00	Laundry Supplies	<u>6,936.08</u>		<u>0.00</u>	<u>6,936.08</u>	<u>1,020.00</u>	(5,916.08)
Subtotal [3D] Other		<u>179,119.43</u>		<u>0.00</u>	<u>179,119.43</u>	<u>188,542.62</u>	9,423.19
Total [19]	Laundry-Basis for Allocation of Costs						
Group : [20]	Housekeeping and Resident Care Basis for Allocation of Costs						
Subgroup : [4A1]	In-House Care Supplies	53,227.51		0.00	53,227.51	50,874.11	(2,353.40)
75-5365-00	Housekeeping Supplies	<u>53,227.51</u>		<u>0.00</u>	<u>53,227.51</u>	<u>50,874.11</u>	(2,353.40)
Subtotal [4A1]	In-House Care Supplies						
Subgroup : [4B]	Purchased Services	144,383.58	AJE - 14	(39,228.00)	105,155.58	89,514.28	(15,641.30)
75-5370-00	Purchased Services - Housekeeping	<u>144,383.58</u>		<u>(39,228.00)</u>	<u>105,155.58</u>	<u>89,514.28</u>	(15,641.30)
Subtotal [4B]	Purchased Services						
Subgroup : [5A2]	Purchased from	172.45		0.00	172.45	27.69	(144.76)
01-6060-01	Pharmacy - Private	<u>172.45</u>		<u>0.00</u>	<u>172.45</u>	<u>27.69</u>	(144.76)
01-6060-02	Pharmacy - Medicare A	203,718.09		0.00	203,718.09	158,744.42	(44,973.67)
01-6060-03	Pharmacy - Medicaid	<u>15,609.24</u>		<u>0.00</u>	<u>15,609.24</u>	<u>11,763.22</u>	(3,846.02)
01-6060-04	Pharmacy - Hospice	1,833.88		0.00	1,833.88	2,250.01	416.13
01-6060-05	Pharmacy - Managed Care	<u>46,362.52</u>		<u>0.00</u>	<u>46,362.52</u>	<u>56,798.35</u>	10,435.83
01-6060-07	Pharmacy - VA	<u>39,572.27</u>		<u>0.00</u>	<u>39,572.27</u>	<u>13,238.15</u>	(26,334.12)
Subtotal [5A2]	Purchased from						
01-6060-07	Pharmacy - VA	<u>307,268.45</u>		<u>0.00</u>	<u>307,268.45</u>	<u>242,821.84</u>	(64,446.61)
Subgroup : [5B]	Medicine Cabinet Drugs	26,742.63		0.00	26,742.63	26,616.76	(125.87)
60-5315-00	Medicine Cabinet Drugs	<u>26,742.63</u>		<u>0.00</u>	<u>26,742.63</u>	<u>26,616.76</u>	(125.87)
Subtotal [5B]	Medicine Cabinet Drugs						
Subgroup : [5C]	Medical and Therapeutic Supplies	231,344.38		0.00	231,344.38	263,438.17	32,093.79
60-5320-00	Medical/Therapeutic Supplies	<u>231,344.38</u>		<u>0.00</u>	<u>231,344.38</u>	<u>263,438.17</u>	32,093.79
Subtotal [5C]	Medical and Therapeutic Supplies						
Subgroup : [5D]	Ambulance/Limousine	10,209.28		0.00	10,209.28	9,347.28	(862.00)
40-5215-00	Transportation	<u>10,209.28</u>		<u>0.00</u>	<u>10,209.28</u>	<u>9,347.28</u>	(862.00)
Subtotal [5D]	Ambulance/Limousine						
Subgroup : [5E2]	Oxygen - Other	3,923.43		0.00	3,923.43	3,539.57	(383.86)
01-6090-02	Oxygen - Medicare A	<u>3,748.40</u>		<u>0.00</u>	<u>3,748.40</u>	<u>4,136.04</u>	387.64
01-6090-03	Oxygen - Medicaid	0.00		0.00	0.00	174.84	174.84
01-6090-04	Oxygen - Hospice	<u>0.00</u>		<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	0.00

Client: **Hughes Health & Rehab**
 Engagement: **Medicaid - Hughes Health & Rehabilitation**
 Period Ending: **9/30/2017**
 Trial Balance: **A.01 - TB-CCNH**
 Workpaper: **A.03 - TB Combined Detail LS**

Account	Description	UNADJ	JE Ref #	AJE	ADJ	1st PP-FINAL	\$ VAR
		9/30/2017			9/30/2017	9/30/2016	
01-6090-05	Oxygen - Managed Care	819.52		0.00	819.52	222.18	(597.34)
01-6090-07	Oxygen - VA	363.12		0.00	363.12	170.52	(192.60)
60-5340-00	Oxygen Supplies	7,082.97		0.00	7,082.97	4,000.04	(3,082.93)
Subtotal [6E2] Oxygen - Other		15,937.44		0.00	15,937.44	12,243.19	(3,694.25)
Subgroup : [5F]	X-Rays and related radiological						
01-6080-02	Radiology - Medicare A	19,663.23		0.00	19,663.23	18,095.36	(1,567.87)
01-6080-05	Radiology - Managed Care	4,659.82		0.00	4,659.82	4,741.71	81.89
01-6080-07	Radiology - VA	3,357.44		0.00	3,357.44	2,070.70	(1,286.74)
Subtotal [5F] X-Rays and related radiological		27,680.49		0.00	27,680.49	24,907.77	(2,772.72)
Subgroup : [5H]	Laboratory						
01-6070-02	Lab - Medicare A	31,588.60		0.00	31,588.60	27,899.05	(3,689.55)
01-6070-05	Lab - Managed Care	4,579.24		0.00	4,579.24	4,245.23	(334.01)
01-6070-06	Lab - Medicare B	753.01		0.00	753.01	569.57	(183.44)
01-6070-07	Lab - VA	2,690.39		0.00	2,690.39	943.50	(1,746.89)
Subtotal [5H] Laboratory		39,611.24		0.00	39,611.24	33,657.35	(5,953.89)
Subgroup : [5I]	Recreation						
01-6210-07	Cable Television	53,783.60		0.00	53,783.60	51,433.31	(2,350.29)
80-5375-00	Recreation Supplies	15,679.82		0.00	15,679.82	11,801.55	(3,878.27)
Subtotal [5I] Recreation		69,463.42		0.00	69,463.42	63,234.86	(6,228.56)
Subgroup : [5J]	Other						
01-6020-02	Medical Supplies - Medicare A	2,842.36		0.00	2,842.36	0.00	(2,842.36)
01-6100-02	IV - Medicare A	46,478.30		0.00	46,478.30	32,406.02	(14,072.28)
01-6100-03	IV - Medicaid	3,618.79		0.00	3,618.79	6,080.85	2,462.06
01-6100-04	IV - Hospice	0.00		0.00	0.00	29.03	29.03
01-6100-05	IV - Managed Care	6,308.63		0.00	6,308.63	11,296.66	4,988.03
01-6100-07	IV - VA	3,013.81		0.00	3,013.81	20.00	(2,993.81)
01-6130-02	Tube Feeding Supplies - Medicare A	3,222.30		0.00	3,222.30	6,040.03	2,817.73
01-6130-05	Tube Feeding Supplies - Managed Care	769.40		0.00	769.40	0.00	(769.40)
01-6140-02	Other - Medicare A	11,648.38		0.00	11,648.38	4,756.76	(6,891.62)
01-6140-07	Other - VA	8,589.51		0.00	8,589.51	1,534.71	(7,054.80)
60-5305-00	Rehabilitation Supplies	91.48		0.00	91.48	378.92	287.44
60-5330-00	IV - House	448.98		0.00	448.98	1,107.65	658.67
R0011	Rehabilitation Supplies - OT	0.00		0.00	0.00	175.88	175.88
Subtotal [5J] Other		87,031.94		0.00	87,031.94	63,826.51	(23,205.43)
Total [20] Housekeeping and Resident Care Basis for Allocation of Costs		1,012,900.36		(39,228.00)	973,672.36	880,482.12	(93,190.24)
Group : [22]	Maintenance and Property						
Subgroup : [6A]	Repairs and Maintenance						
45-5235-00	Maintenance Supplies	100,452.93		0.00	100,452.93	133,574.59	33,121.66
Subtotal [6A] Repairs and Maintenance		100,452.93		0.00	100,452.93	133,574.59	33,121.66
Subgroup : [6B]	Heat						
45-5230-00	Heat	37,408.56		0.00	37,408.56	17,392.48	(20,016.08)
Subtotal [6B] Heat		37,408.56		0.00	37,408.56	17,392.48	(20,016.08)
Subgroup : [6C]	Light & Power						

Client: **Hughes Health & Rehab**
 Engagement: **Medicaid - Hughes Health & Rehabilitation**
 Period Ending: **9/30/2017**
 Trial Balance: **A.01 - TB-CCNH**
 Workpaper: **A.03 - TB Combined Detail LS**

Account	Description	UNADJ	JE Ref #	AJE	ADJ	1st PP-FINAL	\$ VAR
		9/30/2017			9/30/2017	9/30/2016	
45-5220-00	Electricity	74,683.29		0.00	74,683.29	99,156.60	24,473.31
Subtotal [6C] Light & Power		74,683.29		0.00	74,683.29	99,156.60	24,473.31
Subgroup : [6D]							
45-5240-00	Water	51,677.88		0.00	51,677.88	51,974.28	296.40
Subtotal [6D] Water		51,677.88		0.00	51,677.88	51,974.28	296.40
Subgroup : [6E]							
40-5140-00	Equipment Lease	9,852.53		0.00	9,852.53	9,639.00	(213.53)
60-5285-00	Leased Equipment	0.00		0.00	0.00	548.76	548.76
	Leased Equipment - Nursing	9,852.53		0.00	9,852.53	10,187.76	335.23
Subtotal [6E] Equipment Lease		9,852.53		0.00	9,852.53	10,187.76	335.23
Subgroup : [6F]							
45-5225-00	Other	45,112.76		0.00	45,112.76	23,033.60	(22,079.16)
R0013	Gas	0.00		39,228.00	39,228.00	39,171.00	(57.00)
	garbage removal	45,112.76	AJE - 14	39,228.00	84,340.76	62,204.60	(22,136.16)
Subtotal [6F] Other		45,112.76		39,228.00	84,340.76	62,204.60	(22,136.16)
Subgroup : [7B]							
50-5250-00	Building & Building Improvements	61,535.43		0.00	61,535.43	59,409.11	(2,126.32)
Subtotal [7B] Building & Building Improvements		61,535.43		0.00	61,535.43	59,409.11	(2,126.32)
Subgroup : [7C]							
50-5260-00	Non-movable Equipment	10,236.33		0.00	10,236.33	13,921.85	3,685.52
50-5270-00	Depreciation - Non-Moveable Equipment	12,777.55		0.00	12,777.55	14,197.77	1,419.77
	Depreciation - Generator	23,013.88		0.00	23,013.88	28,119.17	5,105.29
Subtotal [7C] Non-movable Equipment		23,013.88		0.00	23,013.88	28,119.17	5,105.29
Subgroup : [7D]							
50-5255-00	Movable Equipment	69,687.79		0.00	69,687.79	97,165.80	27,478.01
Subtotal [7D] Movable Equipment		69,687.79		0.00	69,687.79	97,165.80	27,478.01
Subgroup : [9]							
50-5245-00	Rental Payments	195,494.80		0.00	195,494.80	203,925.53	8,430.73
Subtotal [9] Rental Payments		195,494.80		0.00	195,494.80	203,925.53	8,430.73
Subgroup : [10A]							
40-5195-00	Real estate taxes paid by owner	109,082.03		0.00	109,082.03	103,650.64	(5,431.39)
Subtotal [10A] Real estate taxes paid by owner		109,082.03		0.00	109,082.03	103,650.64	(5,431.39)
Subgroup : [10C]							
40-5190-00	Personal property taxes	22,891.00		0.00	22,891.00	25,460.96	2,569.96
Subtotal [10C] Personal property taxes		22,891.00		0.00	22,891.00	25,460.96	2,569.96
Total [Z2] Maintenance and Property		800,892.88		39,228.00	840,120.88	892,221.52	52,100.64
Group : [27]							
Subgroup : [12D]							
90-8010-00	Interest and Insurance	6,927.29		0.00	6,927.29	24,518.48	17,591.19
Subtotal [12D] Other Interest Expense		6,927.29		0.00	6,927.29	24,518.48	17,591.19
Subgroup : [14A]							
	Insurance on Property						

Client: **Hughes Health & Rehab**
 Engagement: **Medicaid - Hughes Health & Rehabilitation**
 Period Ending: **9/30/2017**
 Trial Balance: **A.01 - TB-CCNH**
 Workpaper: **A.03 - TB Combined Detail LS**

Account	Description	UNADJ	JE Ref #	AJE	ADJ	1st PP-FINAL	\$ VAR
		9/30/2017			9/30/2017	9/30/2016	
R0008	Property & Liability Insurance	0.00		85,079.21	85,079.21	93,747.77	8,668.56
	Subtotal [14A] Insurance on Property	0.00	AJE - 11	85,079.21	85,079.21	93,747.77	8,668.56
R0009	Other			24,043.00	24,043.00	15,857.81	(8,185.19)
	Other Insurances		AJE - 11	24,043.00	24,043.00	15,857.81	(8,185.19)
	Subtotal [14C3] Other	0.00		24,043.00	24,043.00	15,857.81	(8,185.19)
	Total [27] Interest and Insurance	6,927.29		109,122.21	116,049.50	134,124.06	18,074.56
Group : [30]	Statement of Revenue						
Subgroup : [1A]	Medicaid Residents (CT only)						
01-4000-03	Room & Board - Medicaid			0.00	(13,689,037.00)	(14,074,960.00)	(385,923.00)
	Subtotal [1A] Medicaid Residents (CT only)			0.00	(13,689,037.00)	(14,074,960.00)	(385,923.00)
Subgroup : [1B]	Medicaid room and board contractual allowance						
01-4010-03	Contractual Allowance - Medicaid	5,153,472.25		0.00	5,153,472.25	5,300,924.75	147,452.50
	Subtotal [1B] Medicaid room and board contractual allowance	5,153,472.25		0.00	5,153,472.25	5,300,924.75	147,452.50
Subgroup : [3A]	Medicare Residents (All inclusive)						
01-4000-02	Room & Board Medicare A	(2,530,784.00)		0.00	(2,530,784.00)	(2,018,672.00)	512,112.00
01-4510-03	Medicaid Rate Adjustments	(1,448.19)		0.00	(1,448.19)	(109,359.83)	(107,911.64)
	Subtotal [3A] Medicare Residents (All inclusive)	(2,532,232.19)		0.00	(2,532,232.19)	(2,128,031.83)	404,200.36
Subgroup : [3B]	Medicare room and board contractual allowance						
01-4010-02	Contractual Allowance - Medicare A	(884,765.92)		0.00	(884,765.92)	(720,210.79)	164,555.13
	Subtotal [3B] Medicare room and board contractual allowance	(884,765.92)		0.00	(884,765.92)	(720,210.79)	164,555.13
Subgroup : [4A]	Private-pay residents and other						
01-4000-01	Room & Board - Private	(3,135,689.12)		0.00	(3,135,689.12)	(3,392,235.00)	(256,545.88)
01-4000-04	Room & Board - Hospice	(40,354.00)		0.00	(40,354.00)	(51,854.00)	(11,500.00)
01-4000-05	Room & Board - Managed Care	(542,005.00)		0.00	(542,005.00)	(633,874.00)	(91,869.00)
01-4000-07	Room & Board - VA	(669,942.00)		0.00	(669,942.00)	(269,004.00)	400,938.00
01-4280-07	Interest Income - Taxable	(12,664.08)		0.00	(12,664.08)	(4,503.04)	8,161.04
	Subtotal [4A] Private-pay residents and other	(4,400,654.20)		0.00	(4,400,654.20)	(4,351,470.04)	49,184.16
Subgroup : [4B]	Private-pay room and board contractual allowance						
01-4010-01	Contractual Allowance - Private	0.00		0.00	0.00	460.44	460.44
01-4010-04	Contractual Allowance - Hospice	(9,646.00)		0.00	(9,646.00)	(14,471.00)	(4,825.00)
01-4010-05	Contractual Allowance - Managed Care	(4,293.11)		0.00	(4,293.11)	(24,545.99)	(20,252.88)
01-4010-07	Contractual Allowance - VA	159,631.15		0.00	159,631.15	45,906.47	(113,724.68)
	Subtotal [4B] Private-pay room and board contractual allowance	145,692.04		0.00	145,692.04	7,349.92	(138,342.12)
Subgroup : [5A]	Pharmacy Drugs - Medicare						
01-4060-02	Pharmacy - Medicare A	(251,541.35)		0.00	(251,541.35)	(194,421.36)	57,119.99
01-4060-06	Pharmacy - Medicare B	(1,369.15)		0.00	(1,369.15)	(5,605.70)	(4,236.55)
	Subtotal [5A] Prescription Drugs - Medicare	(252,910.50)		0.00	(252,910.50)	(200,027.06)	52,883.44
Subgroup : [5C]	Prescription Drugs - Non-medicare						
01-4060-01	Pharmacy - Private	0.00		0.00	0.00	(852.69)	(852.69)

Client: **Hughes Health & Rehab**
 Engagement: **Medicaid - Hughes Health & Rehabilitation**
 Period Ending: **9/30/2017**
 Trial Balance: **A.01 - TB-CCNH**
 Workpaper: **A.03 - TB Combined Detail LS**

Account	Description	UNADJ	JE Ref #	AJE	ADJ	1st PP-FINAL	\$ VAR
		9/30/2017			9/30/2017	9/30/2016	
01-4060-04	Pharmacy - Hospice	(1,131.27)		0.00	(1,131.27)	(2,525.65)	(1,394.38)
01-4060-05	Pharmacy - Managed Care	(55,517.58)		0.00	(55,517.58)	(67,925.65)	(12,408.07)
01-4060-07	Pharmacy - VA	(51,371.86)		0.00	(51,371.86)	(17,048.98)	34,322.88
Subtotal [7A]	Prescription Drugs - Non-medicaid	(108,020.71)		0.00	(108,020.71)	(88,352.97)	19,667.74
Subgroup : [7A]	Physical Therapy - Medicare						
01-4030-02	PT - Medicare A	(435,994.00)		0.00	(435,994.00)	(326,950.00)	109,044.00
01-4030-06	PT - Medicare B	(375,429.34)		0.00	(375,429.34)	(346,491.30)	28,938.04
Subtotal [7A]	Physical Therapy - Medicare	(811,423.34)		0.00	(811,423.34)	(673,441.30)	137,982.04
Subgroup : [7C]	Physical Therapy - Non-medicaid						
01-4030-01	PT - Private	(4,547.69)		0.00	(4,547.69)	(6,273.44)	(1,725.75)
01-4030-04	PT - Hospice	(26.00)		0.00	(26.00)	(234.00)	(208.00)
01-4030-05	PT - Managed Care	(92,716.00)		0.00	(92,716.00)	(83,486.00)	9,230.00
01-4030-07	PT - VA	(32,396.00)		0.00	(32,396.00)	(23,712.00)	8,684.00
Subtotal [7C]	Physical Therapy - Non-medicaid	(129,685.69)		0.00	(129,685.69)	(113,705.44)	15,980.25
Subgroup : [8A]	Speech Therapy - Medicare						
01-4040-02	ST - Medicare A	(81,240.00)		0.00	(81,240.00)	(63,720.00)	17,520.00
01-4040-06	ST - Medicare B	(56,482.99)		0.00	(56,482.99)	(43,479.12)	13,003.87
Subtotal [8A]	Speech Therapy - Medicare	(137,722.99)		0.00	(137,722.99)	(107,199.12)	30,523.87
Subgroup : [8C]	Speech Therapy - Non-medicaid						
01-4040-01	ST - Private	0.00		0.00	0.00	(461.52)	(461.52)
01-4040-04	ST - Hospice	(60.00)		0.00	(60.00)	0.00	60.00
01-4040-05	ST - Managed Care	(11,100.00)		0.00	(11,100.00)	(17,340.00)	(6,240.00)
01-4040-07	ST - VA	(3,780.00)		0.00	(3,780.00)	(7,560.00)	(3,780.00)
Subtotal [8C]	Speech Therapy - Non-medicaid	(14,940.00)		0.00	(14,940.00)	(25,361.52)	(10,421.52)
Subgroup : [9A]	Occupational Therapy - Medicare						
01-4050-02	OT - Medicare A	(431,418.00)		0.00	(431,418.00)	(350,116.00)	81,302.00
01-4050-06	OT - Medicare B	(263,248.23)		0.00	(263,248.23)	(279,496.06)	(16,247.83)
Subtotal [9A]	Occupational Therapy - Medicare	(694,666.23)		0.00	(694,666.23)	(629,612.06)	65,054.17
Subgroup : [9C]	Occupational Therapy - Non-medicaid						
01-4050-01	OT - Private	(2,453.54)		0.00	(2,453.54)	(50,373.55)	(47,920.01)
01-4050-04	OT - Hospice	(78.00)		0.00	(78.00)	(273.96)	(195.96)
01-4050-05	OT - Managed Care	(82,732.00)		0.00	(82,732.00)	(89,232.00)	(6,500.00)
01-4050-07	OT - VA	(27,092.00)		0.00	(27,092.00)	(12,818.00)	14,274.00
Subtotal [9C]	Occupational Therapy - Non-medicaid	(112,355.54)		0.00	(112,355.54)	(152,697.51)	(40,341.97)
Subgroup : [10A]	Other - Medicare						
01-4070-02	Lab - Medicare A	(41,611.98)		0.00	(41,611.98)	(33,987.29)	7,624.69
01-4080-02	Radiology - Medicare A	(27,254.66)		0.00	(27,254.66)	(25,587.01)	1,667.65
01-4090-02	Oxygen - Medicare A	(10,772.60)		0.00	(10,772.60)	(5,122.52)	5,650.08
01-4100-02	IV - Medicare A	(58,745.58)		0.00	(58,745.58)	(47,144.65)	11,600.93
01-4300-02	Contractual Allowance - Medicare A Therapies	948,652.00		0.00	948,652.00	740,786.00	(207,866.00)
01-4300-06	Contractual Allowance - Medicare B Therapies	9,318.17		0.00	9,318.17	7,950.98	(1,367.19)
01-4305-06	Contractual Allowance - MPPR	126,394.34		0.00	126,394.34	112,906.71	(13,487.63)
01-4310-02	Contractual Allowance - Medicare A Ancillaries	389,926.17		0.00	389,926.17	306,262.83	(83,663.34)

Client: **Hughes Health & Rehab**
 Engagement: **Medicaid - Hughes Health & Rehabilitation**
 Period Ending: **9/30/2017**
 Trial Balance: **A.01 - TB-CCNH**
 Workpaper: **A.03 - TB Combined Detail LS**

Account	Description	UNADJ	JE Ref #	AJE	ADJ	1st PP-FINAL	\$ VAR
		9/30/2017			9/30/2017	9/30/2016	
Subtotal [10A] Other - Medicare		1,335,905.86		0.00	1,335,905.86	1,056,065.05	(279,840.81)
Subgroup : [10B]	Other - Non-medicaid						
01-4070-05	Lab - Managed Care	(6,515.94)		0.00	(6,515.94)	(6,336.64)	179.30
01-4070-07	Lab - VA	(3,908.79)		0.00	(3,908.79)	(1,415.26)	2,493.53
01-4080-05	Radiology - Managed Care	(6,989.75)		0.00	(6,989.75)	(7,112.59)	(122.84)
01-4080-07	Radiology - VA	(4,710.83)		0.00	(4,710.83)	(3,106.07)	1,604.76
01-4090-04	Oxygen - Hospice	0.00		0.00	0.00	(313.20)	313.20
01-4090-05	Oxygen - Managed Care	(1,143.78)		0.00	(1,143.78)	(452.61)	691.17
01-4090-07	Oxygen - VA	(543.78)		0.00	(543.78)	(255.78)	288.00
01-4100-04	IV - Hospice	0.00		0.00	0.00	(29.58)	29.58
01-4100-05	IV - Managed Care	(5,873.44)		0.00	(5,873.44)	(16,931.51)	(11,058.07)
01-4100-07	IV - VA	(3,531.21)		0.00	(3,531.21)	0.00	3,531.21
01-4300-03	Contractual Allowance - Medicaid Therapies	10,075.31		0.00	10,075.31	22,360.44	12,285.13
01-4300-07	Contractual Allowance - VA Ancillaries	113,876.37		0.00	113,876.37	64,751.11	(49,125.26)
01-4310-03	Contractual Allowance - Medicaid Ancillaries	22,422.76		0.00	22,422.76	21,980.11	(442.65)
01-4310-04	Contractual Allowance - Hospice Ancillaries	1,295.27		0.00	1,295.27	3,285.90	1,990.63
01-4310-05	Contractual Allowance - Managed Care Ancillaries	262,588.49		0.00	262,588.49	288,817.00	26,228.51
01-4400-03	Therapies - Medicaid	(10,075.31)		0.00	(10,075.31)	0.00	10,075.31
01-4410-03	Ancillaries - Medicaid	(22,422.76)		0.00	(22,422.76)	(44,340.55)	(21,917.79)
01-6100-01	IV - Private	350.00		0.00	350.00	1,350.00	1,000.00
Subtotal [10B] Other - Non-medicaid		344,892.61		0.00	344,892.61	322,250.77	(22,641.84)
Subgroup : [11]	Meals sold to guests, employees, and others						
01-4230-07	Guest Meals	(9.40)		0.00	(9.40)	(29.75)	(20.35)
Subtotal [11] Meals sold to guests, employees, and others		(9.40)		0.00	(9.40)	(29.75)	(20.35)
Subgroup : [18]	Other Revenue						
01-4260-07	Miscellaneous Income	0.00		0.00	0.00	(21.53)	(21.53)
90-8020-00	Disposal of Equipment	0.00		0.00	0.00	4,302.36	4,302.36
Subtotal [18] Other Revenue		0.00		0.00	0.00	4,280.83	4,280.83
Total [30] Statement of Revenue		(16,788,460.95)		0.00	(16,788,460.95)	(16,574,228.07)	214,232.88
	Sum of Account Groups	0.00		0.00	0.00	0.00	0.00
	Net (Income) Loss	0.00		0.00	0.00	0.00	0.00

Client: **Hughes Health & Rehab**
 Engagement: **Medicaid - Hughes Health & Rehabilitation**
 Period Ending: **9/30/2017**
 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		I.01		
DON/ADON Reclassing Entry				
60-5004-20	Salaries - Director of Nurses		94,017.00	
60-5000-20	Salaries - RN			94,017.00
Total			94,017.00	94,017.00
Adjusting Journal Entries JE # 2		I.01		
RN Administrative Reclass				
R0001	RN - Administrative		320,728.00	
60-5000-20	Salaries - RN			320,728.00
Total			320,728.00	320,728.00
Adjusting Journal Entries JE # 3		E.02		
Cell Phone Reclass				
R0002	Cell Phone		2,091.15	
40-5210-00	Telephone			2,091.15
Total			2,091.15	2,091.15
Adjusting Journal Entries JE # 4		E.02		
Gifts to Staff and Resident's Reclass				
R0003	Employee Gifts & Parties		15,781.02	
40-5125-00	Employee Gifts & Parties			15,781.02
Total			15,781.02	15,781.02
Adjusting Journal Entries JE # 5		E.02		
Advertising Reclass				
R0010	Donations		26,745.00	
40-5110-00	Advertising - Public Relations			26,745.00
R0004	Advertising Telephone Directory			
Total			26,745.00	26,745.00
Adjusting Journal Entries JE # 6		E.02		
Reclass fees out of the dues account to the correct line on the cost report				
R0012	Fees		390.00	
40-5155-00	Membership Dues			390.00
Total			390.00	390.00
Adjusting Journal Entries JE # 8		K.03		
Capitalize TVs				
00-1610-00	Moveable Equipment		1,127.31	
40-5160-00	Miscellaneous Expenses			1,127.31
Total			1,127.31	1,127.31
Adjusting Journal Entries JE # 9		E.02		
Reclass Donations out of Misc. Expenses				
R0010	Donations		700.00	
40-5160-00	Miscellaneous Expenses			700.00

Client: **Hughes Health & Rehab**
 Engagement: **Medicaid - Hughes Health & Rehabilitation**
 Period Ending: **9/30/2017**
 Trial Balance: **A.01 - TB-CCNH**
 Workpaper: **H.01 - Adjusting Journal Entries Report**

Account	Description	W/P Ref	Debit	Credit
Total			<u><u>700.00</u></u>	<u><u>700.00</u></u>
Adjusting Journal Entries JE # 10		E.02		
Reclass Life Insurance to its own account				
R0007	Life Insurance		58,073.56	
40-5135-00	Insurance - Medical & Dental			58,073.56
Total			<u><u>58,073.56</u></u>	<u><u>58,073.56</u></u>
Adjusting Journal Entries JE # 11		E.01		
Reclass Insurance Expenses				
R0008	Property & Liability Insurance		85,079.21	
R0009	Other Insurances		24,043.00	
40-5130-00	Insurance - Business			109,122.21
40-5170-00	Office Supplies			
Total			<u><u>109,122.21</u></u>	<u><u>109,122.21</u></u>
Adjusting Journal Entries JE # 12		E.02		
Reclass Chamber of Commerce out of dues				
R0005	Chamber Dues		325.00	
40-5155-00	Membership Dues			325.00
Total			<u><u>325.00</u></u>	<u><u>325.00</u></u>
Adjusting Journal Entries JE # 14		D.01		
To reclass All Waste to correct line on the cost report				
R0013	garbage removal		39,228.00	
75-5370-00	Purchased Services - Housekeeping			39,228.00
Total			<u><u>39,228.00</u></u>	<u><u>39,228.00</u></u>
Adjusting Journal Entries JE # 15		E.02		
Reclass Employee Assistance Program out of insurance expense				
R0014	Employee Assistance Program		1,950.97	
40-5135-00	Insurance - Medical & Dental			1,950.97
Total			<u><u>1,950.97</u></u>	<u><u>1,950.97</u></u>
Adjusting Journal Entries JE # 16		E.01		
Reclass lawsuit deductible to own line item for disallowance				
R0015	Lawsuit Deductible		5,000.00	
40-5130-00	Insurance - Business			5,000.00
Total			<u><u>5,000.00</u></u>	<u><u>5,000.00</u></u>



MYERS AND STAUFFER
CERTIFIED PUBLIC ACCOUNTANTS

Workpaper Index: 400.2
 Prepared By: xx
 Reviewed By:
 Workpaper Date: 1/30/2018
 Run Date: 1/30/2018

Provider Name: Hughes Health & Rehabilitation
 Provider Number: 2089
 Period Ended: 9/30/17

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: