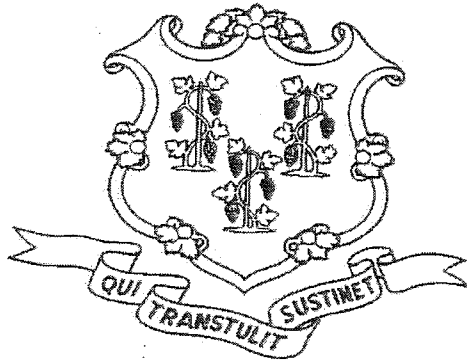


# State of Connecticut



## Annual Report of Long-Term Care Facility Cost Year 2019

Name of Facility (as licensed) NOBLE HORIZONS	
Address (No. & Street, City, State, Zip Code) 17 COBBLE ROAD, SALISBURY, CT 06068	
Type of Facility Chronic and Convalescent                      Rest Home with Nursing <input checked="" type="checkbox"/> Nursing Home only <input checked="" type="checkbox"/> Supervision only <input checked="" type="checkbox"/> Residential Care Home (CCNH)    (RHNS)	
Report for Year Beginning 10/1/2018	Report for Year Ending 9/30/2019

License Numbers:	CCNH 936-C	RHNS 177RH	Residential Care Home 1763	Medicare Provider 07-5236
------------------	---------------	---------------	-------------------------------	------------------------------

Medicaid Provider Numbers:	CCNH 9365	RHNS 91777	ICF-IID
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**For Department Use Only**

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

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**General Information**

Name of Facility (as licensed) NOBLE HORIZONS	License No. 936-C	Report for Year Ended 9/30/2019	Page 1	of 37
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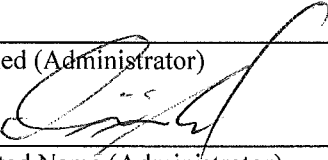
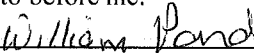
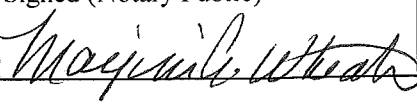
**Administrator's/Owner's Certification**

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

I HEREBY CERTIFY that I have read the above statement and that I have examined the accompanying Cost Report and supporting schedules prepared for NOBLE HORIZONS [facility name], for the cost report period beginning October 1, 2018 and ending September 30, 2019, and that to the best of my knowledge and belief, it is a true, correct, and complete statement prepared from the books and records of the provider(s) in accordance with applicable instructions.

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

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

Signed (Administrator) 		Date 1/31/20	Signed (Owner)		Date
Printed Name (Administrator) WILLIAM POND			Printed Name (Owner)		
Subscribed and Sworn to before me: 	State of CT	Date 11/31/20	Signed (Notary Public) 		Comm. Expires 11/30/21
Address of Notary Public 107 Church St., Canaan, CT 06018-1044					

(Notary Seal)

Marjorie A. Wheaton  
 State of CT - Notary Public  
 Litchfield County # 95763  
 My Commission Expires: 11/30/2021

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

<b>Data Required for Real Wage Adjustment</b>			Page 1A	of 37
Name of Facility NOBLE HORIZONS		Period Covered:	From 10/1/2018	To 9/30/2019
Address of Facility 17 COBBLE ROAD, SALISBURY, CT 06068				
Report Prepared By MICHELLE PASCETTA		Phone Number (860) 527-9126 x518	Date 2/15/2020	
Item	Total	CCNH	RHNS	Residential Care Home
1. Dietary wages paid	\$			
2. Laundry wages paid	\$			
3. Housekeeping wages paid	\$			
4. Nursing wages paid	\$			
5. All other wages paid	\$			
6. <b>Total Wages Paid</b>	\$			
7. Total salaries paid	\$			
8. <b>Total Wages and Salaries Paid</b> (As per page 10 of Report)	\$			

Wages - Compensation computed on an hourly wage rate.

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

**DO NOT include Fringe Benefit Costs.**

**General Information and Questionnaire**  
**Type of Facility - Organization Structure**

Phone No. of Facility (860) 435-9851		Report for Year Ended 9/30/2019	Page 2	of 37
Name of Facility (as shown on license) NOBLE HORIZONS		Address (No. & Street, City, State, Zip) 17 COBBLE ROAD, SALISBURY, CT 06068		
License Numbers:	CCNH 936-C	RHNS 177RH	Residential Care Home 1763	Medicare Provider No. 07-5236
Type of Facility (Check appropriate box(es))				
<input checked="" type="checkbox"/> Chronic and Convalescent Nursing Home only (CCNH) <input checked="" type="checkbox"/> Rest Home with Nursing Supervision only (RHNS) <input checked="" type="checkbox"/> Residential Care Home				
Type of Ownership (Check appropriate box)				
<input type="checkbox"/> Proprietorship <input type="checkbox"/> LLC <input type="checkbox"/> Partnership <input type="checkbox"/> Profit Corp. <input checked="" type="radio"/> Non-Profit Corp. <input type="checkbox"/> Government <input type="checkbox"/> 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.				
<b>Administrator</b>				
Name of Administrator WILLIAM POND		Nursing Home Administrator's License No.:	1520	
Other Operators/Owners who are assistant administrators (full or part time) of this facility.				
Name		License No.:		







**BOARD OF DIRECTORS AND OFFICERS**  
**2018 - 2019**

**OFFICERS AND DIRECTORS****David E. Canel, Chairman**

Res: 211 Cricket Knoll (860) 985-0203  
Wethersfield, CT 06109

**Henry B. McNulty, Vice Chairman**

Res: 75 Bellamy Road (October-April)  
Cheshire, CT 06410-3038  
14 Seacrest Road (May-Sept)  
Old Saybrook, CT 06475-2920  
(cell) 860-302-5545

**Patrick J. Gilland, President/CEO**

Bus: Church Homes, Inc. (860) 527-9126  
217 Avery Heights  
Hartford, CT 06106  
FAX: (860) 560-2469  
Res: 235 Carriage Drive (203) 598-7684  
Middlebury, CT 06762

**DIRECTORS****Gerard J. Baldwin**

Bus: Retired  
Res: 181 Main Street (860) 435-9996  
Lakeville, CT 06039

**Margaret A. Golas**

Res: P.O. Box 949  
Clinton, CT 06413

**Patrick S. Gilligan**

Bus: Vice President, Portfolio Manager  
TD Bank  
2461 Main Street  
Glastonbury, CT 06033 (860) 652-6571  
FAX: (860) 652-7998  
Res: 49 Whittlesey Road (203) 263-6707  
Woodbury, CT 06798

**DIRECTORS -continued****Peter L. Holland**

Bus: Senior Vice President  
Goman+York Property Advisors, LLC  
1137 Main Street, Suite 100  
East Hartford, CT 06108 (860) 280-8327  
FAX: (860) 525-5700  
Res: 34 Musket Trail (860) 651-9933  
Simsbury, CT 06070  
FAX: (860) 651-5021

**Thomas P. Kelley**

Res: 114 Steele Road (860) 306-2388  
West Hartford, CT 06119

**Mercedese E. Large**

Res: 39 Timberwood Road (860) 232-3025  
West Hartford, CT 06117 (860) 305-0099 (c)

**Peter B. Matthews**

Bus:  
Res: 444 Flanders Street (860) 478-6187  
Southington, CT 06489

**Patrick Y. Yung**

Bus: SVP of Corporate Development and  
Strategic Investing  
Independence Blue Cross  
1901 Market Street  
Philadelphia, PA 19103  
Res: 626 Morris Ave. (860) 983-8809  
Bryn Mawr, PA 19010

**Cynthia W. Shahn, Ph.D.**

Bus: President  
Shahn Consulting (203)-592-9391  
1751 Meriden Road  
Wolcott, CT 06716  
Res: 1751 Meriden Road  
Wolcott, CT 06716 (203)-879-9154



DIRECTORS AND OFFICERS 2018 - 2019 (cont'd)

**OFFICERS**

**Raymond A. Gasperini**

Bus: Vice President and Chief  
Financial Officer, CHI (860) 527-9126  
217 Avery Heights  
Hartford, CT 06106  
FAX: (860) 560-2469  
Res: 100 Hollister Drive (860) 404-2064  
Avon, CT 06001

**William Pond**

Bus: Vice President, CHI (860) 435-9851  
Administrator, Noble Horizons  
17 Cobble Road  
Salisbury, CT 06068  
FAX: (860) 435-0636  
Res: 670 West Hill Road (860)-866-6729  
New Hartford, CT 06057

**William Thompson**

Bus: Vice President, CHI (860) 527-9126  
Administrator, Avery Heights  
705 New Britain Avenue  
Hartford, CT 06106  
FAX: (860) 525-2090  
Res: 133 DiRienzo Heights (860) 418-9332  
Derby, CT 06418

**Doreen Baldoni**

Bus: Corporate Secretary, CHI (860) 527-9126  
217 Avery Heights  
Hartford, CT 06106  
FAX: (860) 560-2469  
Res: 41 Kimberly Lane (860) 689-6276  
Watertown, CT 06795



## General Information and Questionnaire Related Parties\*

Name of Facility <b>NOBLE HORIZONS</b>	License No. 936-C	Report for Year Ended 9/30/2019	Page 4	of 37		
Are any individuals receiving compensation from the facility related through marriage, ability to control, ownership, family or business association? <input type="radio"/> Yes <input checked="" type="radio"/> No						
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? <input checked="" type="radio"/> Yes <input type="radio"/> No						
If "Yes," provide the Name/Address and complete the information on Page 11 of the report.						
If "Yes," provide the following information:						
Name of Related Individual or Company	Business Address	Also Provides Goods/Services to Non-Related Parties		Indicate Where Costs are Included in Annual Report Page # / Line #	Cost Reported	Actual Cost to the Related Party
		Yes	No %**			
Church Homes, Inc. Congregational	217 Avery Heights Hartford, CT 06106-4200	<input type="radio"/>	<input checked="" type="radio"/>	Management Services - See Page 17	603,634	621,123
Alliance Rehabilitation of CT, LLC	705A New Britain Avenue Hartford, CT 06106	<input checked="" type="radio"/>	<input type="radio"/>	Rehabilitation Services	571,856	Sec Page 4a
People's United Insurance Agency	Brattleboro, VT	<input checked="" type="radio"/>	<input type="radio"/>	Property Insurance with all CHI entities	77,698	77,698
Church Homes, Inc. Pension Fund	217 Avery Heights, Hartford, CT 06106-4200	<input type="radio"/>	<input checked="" type="radio"/>	Pension Fund with all CHI entities	287,108	287,108
		<input type="radio"/>	<input checked="" type="radio"/>			
		<input type="radio"/>	<input checked="" type="radio"/>			
		<input type="radio"/>	<input checked="" type="radio"/>			
		<input type="radio"/>	<input checked="" type="radio"/>			
		<input type="radio"/>	<input checked="" type="radio"/>			

\* Use additional sheets if necessary.

\*\* Provide the percentage amount of revenue received from non-related parties.

**Explanation of Related Party Transactions**

**Alliance Rehab of CT, LLC -**

Symbria Rehab, a CALTC Health Venture Partner ("Symbria Rehab of CT") is a joint venture of CALTC Ventures, LLC and Symbria (based in Warrenville, IL). CALTC Ventures, LLC and Symbria have a 40% and 60% owner interest in Symbria Rehab of CT, respectively. Symbria operates in 15 states and services over 200 nursing homes.

Symbria Rehab of CT currently services 5 CALTC facilities and 6 non-CALTC facilities. Each facility negotiates a rate with Symbria Rehab of CT and signs a facility-specific contract. The rates are market-driven and competitively priced. Pursuant to a telephone conversation with Craig J. Lubitski, it is unnecessary to submit the actual costs of rehab to Symbria Rehab of CT. Furthermore, Noble Horizons did not receive profit-sharing or revenue of any kind from its relationship with Symbria Rehab of CT.

CALTC is funded by dues and currently has 11 corporate members representing approximately 28 entities. Avery Heights pays dues to CALTC through the administrative management fee. Patrick Gilland, President/CEO of Church Homes, Inc. is also the Acting Director of CALTC, a CALTC Board Member, a CALTC Ventures, LLC Board Member and Chair of the Symbria Rehab of CT Board.

**General Information and Questionnaire**  
**Basis for Allocation of Costs**

Name of Facility NOBLE HORIZONS	License No. 936-C	Report for Year Ended 9/30/2019	Page 5	of 37
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If the facility is licensed as CDH and/or RCH or provides AIDS or TBI services with special Medicaid rates, costs must be allocated to CCNH and RHNS as follows:

Item	Method of Allocation
Dietary	Number of meals served to residents
Laundry	Number of pounds processed
Housekeeping	Number of square feet serviced
Nursing	Number of hours of routine care provided by EACH employee classification, i.e., Director (or Charge Nurse), Registered Nurses, Licensed Practical Nurses, Aides and Attendants
Direct Resident Care Consultants	Number of hours of resident care provided by EACH specialist (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?  Yes  No If "No," explain fully why such allocation was not made.

Direct Resident Care Consultants - Allocated based on patient days  
 Maintenance and Operation of Plant - Allocated based on beds  
 Depreciation - Allocated based on beds

The exceptions noted above more accurately reflect allocation of costs between inpatient and resident cottages.

2. Explain the allocation of related company expenses and attach copy of appropriate supporting data.

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.)

Yes  No If "No," explain fully why such allocation was not made.

### 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.

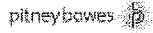
Name of Facility		License No.		Report for Year Ended			Page	of
NOBLE HORIZONS		936-C		9/30/2019			6	37
Name and Address of Lessor	Related * to Owners, Operators, Officers		Description of Items Leased	Date of Lease**	Term of Lease	Annual Amount of Lease	Amount Claimed	
	Yes	No						
PBCC	<input type="radio"/>	<input checked="" type="radio"/>	Postage and Mail Machines	03/01/15	51 Months	1,554	1,554	
PBCC	<input type="radio"/>	<input checked="" type="radio"/>	Postage and Mail Machines	06/10/19	63 Months	744	744	
Less: Portion Allocated to Cottages	<input type="radio"/>	<input checked="" type="radio"/>						
	<input type="radio"/>	<input checked="" type="radio"/>						
	<input type="radio"/>	<input checked="" type="radio"/>						
	<input type="radio"/>	<input checked="" type="radio"/>						
	<input type="radio"/>	<input checked="" type="radio"/>						
	<input type="radio"/>	<input checked="" type="radio"/>						
	<input type="radio"/>	<input checked="" type="radio"/>						
	<input type="radio"/>	<input checked="" type="radio"/>						
	<input type="radio"/>	<input checked="" type="radio"/>						
	<input type="radio"/>	<input checked="" type="radio"/>						
							<b>Total ***</b>	<b>1,769</b>

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**

--	--	--	--	--	--	--	--	--	--

Agreement Number

**Your Business Information**

Full Legal Name of Lessee / DBA Name of Lessee

Tax ID # (FEIN/TIN)

CHURCH HOMES INC

**Sold-To: Address**

17 Cobble Rd, Salisbury, CT, 06068-1501, US

**Sold-To: Contact Name**

MARGE WHEATON

**Sold-To: Contact Phone #**

8604359851

**Sold-To: Account #**

0012251394

**Bill-To: Address**

17 Cobble Rd, Salisbury, CT, 06068-1501, US

**Bill-To: Contact Name**

MARGE WHEATON

**Bill-To: Contact Phone #**

8604359851

**Bill-To: Account #**

0012251394

**Bill-To: Email**

mwhedlary@churchhomes.org

**Ship-To: Address**

17 Cobble Rd, Salisbury, CT, 06068-1501, US

**Ship-To: Contact Name**

MARGE WHEATON

**Ship-To: Contact Phone #**

8604359851

**Ship-To: Account #**

0012251394

PO #

**Your Business Needs**

Qty	Item	Business Solution Description
1	SENDPROCSERIES	SendPro C200, C300, C400
1	EE35	4" White Label Printer white base
1	EH00	SendPro C Series Meter
1	EH00	C Series Base
1	CS00	SendPro C300
1	DM3RKL	RETURN KIT FOR DM300 - LARGE
1	FS02	FS02-SendPro C Install Trng W Shipping
1	HZ0001	SendPro C Series Drop Stacker
1	ME5A	Meter Equipment - C Series
1	MP81	C Series Integrated Scale
1	PTJ1	Postal Shipping
1	PTJ4	Multicarrier Sending App with W or Meter
1	PTJ8	SendPro Mailing included W/ HW
1	PTJG	SendPro Individual

1	PTJN	Single User Access
1	PTK1	Web Browser Integration
1	PTK2	SendPro C Series Shipping Integration
1	SJSS	C300 SOFTGUARD
1	SL786-0	SendPro C200/C300/C400 Red Ink Ctg
1	STDBLA	Standard SLA-Equipment Service Agreement (for SendPro C200, C300, C400)
1	ZH24	Manual Weight Entry
1	ZH26	HZ02 50 LPM SPEED
1	ZHC3	SendPro C300 Base System Identifier
1	ZHD5	USPS Rates with Metered Letter
1	ZHD7	E-COMMERCE SERVICES FOR METERED LETTER MAIL
1	ZHWM	10 LBS. / 5 KG WEIGHING OPTION FOR MP81

**Heavy green products:** The equipment covered by this Agreement includes www.sendpro.com and the heavy green product line and features listed on page 26.

**Your Payment Plan**

Initial Term: 60 months	Initial Payment Amount:	
Number of Months	Monthly Amount	Billed Quarterly at*
60	\$ 185.01	\$ 557.73

\*Does not include any applicable taxes, fees, or company fees which will be billed separately.

- Tax Exempt Certificate Attached
- Tax Exempt Certificate Not Required
- Purchase Power<sup>SM</sup> transaction fees included
- Purchase Power<sup>SM</sup> transaction fees extra



**Your Signature Below**

By signing below, you agree to be bound by all the terms of this Agreement including the Pinesy Bowes Terms (Version 1/18), which are available at <http://www.pb.com/termsandconditions> and are incorporated by reference. You acknowledge that you may not cancel the lease for any reason and that all payment obligations are unconditional. The lease will be binding on us after we have completed our credit and documentation approval process and have signed below. The lease requires you either to provide proof of insurance or participate in the ValueMAX equipment protection program (see Section 15 of the Pinesy Bowes Terms) for an additional fee. If software was included in the Order, additional terms apply which are available by clicking on the hyperlink for that software located at <http://www.pinesybowes.com/indirect/termsoflicensingandsubscriptiontermsandconditions.html>. These additional terms are incorporated by reference.

E-Signed : 01/29/2019 10:58 AM EST  
*William C. Ford*  
wcford@churchbarnes.com  
Title: Vice President/Administrator/CSO  
IP: 25.147.57.67  
Serial: 2019011511152903

\_\_\_\_\_  
Lessee Signature

\_\_\_\_\_  
Print Name

\_\_\_\_\_  
Title

\_\_\_\_\_  
Date

\_\_\_\_\_  
Email Address

\_\_\_\_\_  
Pinesy Bowes Signature

\_\_\_\_\_  
Print Name

\_\_\_\_\_  
Title

\_\_\_\_\_  
Date

**Sales Information**

Amber Walker	amber.walker@pb.com	
Account Rep Name	Email Address	PBGFS Acceptance

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

CSP-7 Rev. 6/95

**General Information and Questionnaire  
Accounting Basis**

Name of Facility NOBLE HORIZONS	License No. 936-C	Report for Year Ended 9/30/2019	Page 7	of 37
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The records of this facility for the period covered by this report were maintained on the following basis:

- Accrual     Cash     Modified Cash

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

**Independent Accounting Firm**

Name of Accounting Firm 1 Blum, Shapiro & Company, P.C. 2 3 4	Address (No. & Street, City, State, Zip Code) West Hartford, CT
---	--

Services Provided by This Firm (*describe fully*)

1 Financial audit and other accounting related services. Costs are included in the administrative management fee.	\$
2	\$
3	\$
4	\$
	Charge for Services Provided
	\$

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

- Yes     No    Page 16, Line m12

**Legal Services Information**

Name of Legal Firm or Independent Attorney 1 See Page 7A 2 3 4 5	Telephone Number
---	------------------

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

1
2
3
4
5

Services Provided by This Firm (*describe fully*)

1 Resident Related Issue	\$	2,200
2 Collections	\$	3,103
3	\$	
4	\$	
5 Less: Portion allocated to cottages	\$	(446)
	Charge for Services Provided	
	\$	4,857

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

NOBLE HORIZONS  
9/30/2019

Attachment Page 7A

LeClair Ryan - Richmond, VA - (804) 783-2003

General Employment Issue	<u>280</u> A
Sub Total	<u>280</u>

Murtha Cullina - Hartford, CT - (860) 240-6000

General Business	1,920 A
CMS Penalty	144 D
Collections	<u>528</u> D
Sub Total	<u>2,592</u>

Wiggin & Dana - New Haven, CT - (203) 498-4380

Collections	<u>2,431</u> D
Sub Total	<u>2,431</u>

Total Legal Fees	<u><u>5,303</u></u>
------------------	---------------------

A Allowable	2,200
B Issue has been settled in favor of the Provider	0
C Issue is still open - no settlement to date	0
D Disallowed	3,103

**Schedule of Resident Statistics**

Name of Facility NOBLE HORIZONS	License No. 936-C		Report for Year Ended 9/30/2019						Page 8	of 37		
			Period 10/1 Thru 6/30		Period 7/1 Thru 9/30							
	Total All Levels	Total CCNH Level	Total RHNS Level	Total Residential Care Home	Total	CCNH	RHNS	Residential Care Home	Total	CCNH	RHNS	Residential Care Home
<b>1. Certified Bed Capacity</b>												
A. On last day of PREVIOUS report period	110	61	30	19	110	61	30	19	110	61	30	19
B. On last day of THIS report period	110	61	30	19	110	61	30	19	110	61	30	19
<b>2. Number of Residents</b>												
A. As of midnight of PREVIOUS report period	98	56	27	15	98	56	27	15	90	54	23	13
B. As of midnight of THIS report period	90	54	23	13	90	54	23	13	90	54	23	13
<b>3. Total Number of Days Care Provided During Period</b>												
A. Medicare	2,568	871	1,697		2,035	776	1,259		533	95	438	
B. Medicaid (Conn.)	19,444	16,393	3,051		14,515	11,954	2,561		4,929	4,439	490	
C. Medicaid (other states)												
D. Private Pay	8,891	2,541	4,215	2,135	6,895	2,202	3,157	1,536	1,996	339	1,058	599
E. State SSI for RCH	2,442			2,442	1,765			1,765	677			677
F. Other (Specify)	525	124	401		340	91	249		185	33	152	
G. Total Care Days During Period (3A thru F)	33,870	19,929	9,364	4,577	25,550	15,023	7,226	3,301	8,320	4,906	2,138	1,276
<b>4. Total Number of Days Not Included in Figures in 3G for Which Revenue Was Received for Reserved Beds</b>												
A. Medicaid Bed Reserve Days	213	30	8	175	123	30	8	85	90			90
B. Other Bed Reserve Days	131	43	24	64	106	22	24	60	25	21		4
<b>5. Total Resident Days (3G + 4A + 4B)</b>	34,214	20,002	9,396	4,816	25,779	15,075	7,258	3,446	8,435	4,927	2,138	1,370

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

Name of Facility NOBLE HORIZONS			License No. 936-C			Report for Year Ended 9/30/2019			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 (1)	RHNS (2)	Residential Care Home (3)	Lost			Gained			CCNH	RHNS	Residential Care Home	
				(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	Residential Care Home		
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	Residential Care Home	R.C.H.	ICF-MR				
No. of Residents	5	48	4	4	3	17	6	7					
Per Diem Rate													
a. One bed rm.	569.83	261.22	226.55		525/520/485	525/520/485	295/240/225	142.76	n/a				
b. Two bed rms.	569.83	261.22	n/a		490.00	490.00	240.00	142.76	n/a				
c. Three or more bed rms.	n/a	n/a	n/a		n/a	n/a	n/a	n/a	n/a				
7. Total Number of Physical Therapy Treatments									TOTAL	CCNH	RHNS	Residential Care Home	
A. Medicare - Part B									5,765	3,922	1,843		
B. Medicaid (Exclusive of Part B)													
1. Maintenance Treatments													
2. Restorative Treatments									11	7	4		
C. Other									7,502	5,104	2,398		
D. Total Physical Therapy Treatments									13,278	9,033	4,245		
8. Total Number of Speech Therapy Treatments													
A. Medicare - Part B									187	127	60		
B. Medicaid (Exclusive of Part B)													
1. Maintenance Treatments													
2. Restorative Treatments									1	1			
C. Other									318	216	102		
D. Total Speech Therapy Treatments									506	344	162		
9. Total Number of Occupational Therapy Treatments													
A. Medicare - Part B									4,418	3,006	1,412		
B. Medicaid (Exclusive of Part B)													
1. Maintenance Treatments													
2. Restorative Treatments									11	7	4		
C. Other									7,490	5,096	2,394		
D. Total Occupational Therapy Treatments									11,919	8,109	3,810		

### Report of Expenditures - Salaries & Wages

Name of Facility	License No.	Report for Year Ended	Page	of		
NOBLE HORIZONS	936-C	9/30/2019	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	Residential Care Home	Hours
<b>A. Salaries and Wages*</b>						
1. Operators/Owners (Complete also Sec. I of Schedule A1)						
2. Administrator(s) (Complete also Sec. III of Schedule A1)	72,263	1,209	33,946	568	7,664	128
3. Assistant Administrator (Complete also Sec. IV of Schedule A1)						
4. Other Administrative Salaries (telephone operator, clerks, receptionists, etc.)	293,907	11,608	138,063	5,452	44,926	1,874
5. Dietary Service						
a. Head Dietitian						
b. Food Service Supervisor	100,356	3,756	47,143	1,765	24,163	905
c. Dietary Workers	285,164	16,770	133,957	7,878	68,661	4,038
6. Housekeeping Service						
a. Head Housekeeper						
b. Other Housekeeping Workers	122,313	9,561	57,457	4,491		
7. Repairs & Maintenance Services						
a. Engineer or Chief of Maintenance	26,541	758	12,414	355	8,133	232
b. Other Maintenance Workers	73,595	3,653	34,424	1,709	22,553	1,120
8. Laundry Service						
a. Supervisor						
b. Other Laundry Workers	20,496	1,470	9,628	690		
9. Barber and Beautician Services						
10. Protective Services						
11. Accounting Services						
a. Head Accountant						
b. Other Accountants						
12. Professional Care of Residents						
a. Directors and Assistant Director of Nurses	66,422	1,416	31,973	682		
b. RN						
1. Direct Care	635,856	16,277	306,076	7,835		
2. Administrative**	146,747	2,719	70,288	1,309		
c. LPN						
1. Direct Care	403,281	12,086	194,121	5,817		
2. Administrative**						
d. Aides and Attendants	860,218	51,032	374,206	22,199	163,041	9,427
e. Physical Therapists						
f. Speech Therapists						
g. Occupational Therapists						
h. Recreation Workers	95,157	4,733	44,700	2,224	22,912	1,140
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	48,509	1,216	22,788	571	11,680	293
n. Marketing	49,152	1,171	23,090	550	5,213	124
o. Other (Specify) See Attached Schedule	21,053	533	9,889	251	5,069	129
<b>A-13. Total Salary Expenditures</b>	<b>3,321,030</b>	<b>139,968</b>	<b>1,544,163</b>	<b>64,346</b>	<b>384,015</b>	<b>19,410</b>

\* 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		Residential Care Home	
	\$	Hours	\$	Hours	\$	Hours
Staff Development	\$ 21,053	533	\$ 9,889	251	\$ 5,069	129
<b>Total</b>	<b>\$ 21,053</b>	<b>533</b>	<b>\$ 9,889</b>	<b>251</b>	<b>\$ 5,069</b>	<b>129</b>

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## Schedule of Other Fees (Page 13)

Service	CCNH		RHNS		Residential Care Home	
	\$	Hours	\$	Hours	\$	Hours
Respiratory Therapy	\$ 102	2	\$ 48	1	\$ -	-
<b>Total</b>	<b>\$ 102</b>	<b>2</b>	<b>\$ 48</b>	<b>1</b>	<b>\$ -</b>	<b>-</b>

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

Name of Facility NOBLE HORIZONS	License No. 936-C	Report for Year Ended 9/30/2019		Page 11	of 37					
		Residential Care Home	Other Employment**							
Name	CCNH	RHNS	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
<b>Section I - Operators/Owners</b>										
<b>Section II - Other related parties of Operators/Owners employed in and paid by facility (EXCEPT those who may be the Administrator or Assistant Administrators who are identified on Page 12).</b>										

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

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



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

Name of Facility (as licensed)		License No.		Report for Year Ended		Page	of		
NOBLE HORIZONS		936-C		9/30/2019		12	37		
Name	Salary Paid		Fringe Benefits and/or Other Payments (describe fully)	Full Description of Services Rendered	Total Hours Worked	Line Where Claimed on Page 10	Name and Address of All Other Employment**	Total Hours Worked	Compensation Received
	CCNH	RHNS							
<b>Section III - Administrators***</b>									
William Pond	72,263	33,946	7,664	Standard Employee Benefits Package	1,905 A.2.				
<b>Section IV - Assistant Administrators</b>									

\*No allowance for salaries will be considered unless full information is provided. Use additional sheets if required.  
 \*\* Include all other employment worked during the cost year.  
 \*\*\* If more than one Administrator is reported, include dates of employment for each.

**B. Report of Expenditures - Professional Fees**

Name of Facility	License No.	Report for Year Ended	Page	of		
NOBLE HORIZONS	936-C	9/30/2019	13	37		
<b>Total Cost and Hours</b>						
Item	CCNH	Hours	RHNS	Hours	Residential Care Home	Hours
<b>*B. Direct care consultants paid on a fee for service basis in lieu of salary (For all such services complete Schedule B1)</b>						
1. Dietitian	20,308	316	9,540	148	4,890	76
2. Dentist	5,185	37	2,435	18		
3. Pharmacist	6,443	82	3,027	38		
4. Podiatrist						
5. Physical Therapy						
a. Resident Care	193,830	3,903	91,058	1,834		
b. Other						
6. Social Worker						
7. Recreation Worker						
8. Physicians						
a. Medical Director (entire facility)	26,943	215	12,657	101		
b. Utilization Review (Title 18 and 19 only) monthly meeting						
c. Resident Care**						
d. Administrative Services facility						
1. Infection Control Committee (Quarterly meetings)						
2. Pharmaceutical Committee (Quarterly meetings)						
3. Staff Development Committee (Once annually)						
e. Other (Specify)						
9. Speech Therapist						
a. Resident Care	16,475	216	7,759	102		
b. Other						
10. Occupational Therapist						
a. Resident Care	178,771	2,624	83,963	1,233		
b. Other						
11. Nurses and aides and attendants						
a. RN						
1. Direct Care	1,810	10	870	5		
2. Administrative***						
b. LPN						
1. Direct Care	79,046	2,905	38,050	1,398		
2. Administrative***						
c. Aides	161,619	6,641	70,306	2,889	29,275	1,203
d. Other						
12. Other (Specify) See Attached Schedule	102	2	48	1		
<b>B-13 Total Fees Paid in Lieu of Salaries</b>	<b>690,532</b>	<b>16,951</b>	<b>319,713</b>	<b>7,767</b>	<b>34,165</b>	<b>1,279</b>

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

\*\* This item is not reimbursable to facility. For Title 19 residents, doctors should bill DSS directly. Also, any costs for Title 18 and/or other private pay residents must be removed 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 NOBLE HORIZONS		License No. 936-C	Report for Year Ended 9/30/2019	Page 14	of 37
Name & Address of Individual	Full Explanation of Service	Related** to Owners, Operators, Officers		Explanation of Relationship	
		Yes	No		
Susan F. Mastrangelo / Stella Leone	Dietician	<input type="radio"/>	<input checked="" type="radio"/>		
Elizabeth A. Dekker, DDS, Housatonic Valley Dental Care	Dentist	<input type="radio"/>	<input checked="" type="radio"/>		
Value Health Care	Pharmacy Consultant	<input type="radio"/>	<input checked="" type="radio"/>		
Symbria Rehab of Connecticut	Physical Therapy	<input checked="" type="radio"/>	<input type="radio"/>	See Page 4a	
		<input type="radio"/>	<input checked="" type="radio"/>		
		<input type="radio"/>	<input checked="" type="radio"/>		
InHouse Care LLC., Dennis Kobylarz MD	Medical Director	<input type="radio"/>	<input checked="" type="radio"/>		
		<input type="radio"/>	<input checked="" type="radio"/>		
Symbria Rehab of Connecticut	Speech Therapy	<input checked="" type="radio"/>	<input type="radio"/>	See Page 4a	
Symbria Rehab of Connecticut	Occupational Therapy	<input checked="" type="radio"/>	<input type="radio"/>	See Page 4a	
Value Health Care	Temporary Labor - RN	<input type="radio"/>	<input checked="" type="radio"/>		
Nurse Network, LLC, All American HC Svcs.	Temporary Labor - LPN & Aides	<input type="radio"/>	<input checked="" type="radio"/>		
Technical Gas Products	Respiratory Therapy	<input type="radio"/>	<input checked="" type="radio"/>		
		<input type="radio"/>	<input checked="" type="radio"/>		
		<input type="radio"/>	<input checked="" type="radio"/>		
		<input type="radio"/>	<input checked="" type="radio"/>		
		<input type="radio"/>	<input checked="" type="radio"/>		
		<input type="radio"/>	<input checked="" type="radio"/>		
		<input type="radio"/>	<input checked="" type="radio"/>		
		<input type="radio"/>	<input checked="" type="radio"/>		
		<input type="radio"/>	<input checked="" type="radio"/>		
		<input type="radio"/>	<input checked="" type="radio"/>		

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

**C. Expenditures Other Than Salaries - Administrative and General**

Name of Facility	License No.	Report for Year Ended		Page	of
NOBLE HORIZONS	936-C	9/30/2019		15	37
Item	Total	CCNH	RHNS	Residential Care Home	
<b>1. Administrative and General</b>					
<b>a. Employee Health &amp; Welfare Benefits</b>					
1. Workmen's Compensation	\$ 143,422	90,740	42,190	10,492	
2. Disability Insurance	\$ 44,360	28,066	13,049	3,245	
3. Unemployment Insurance	\$ 38,380	24,282	11,290	2,808	
4. Social Security (F.I.C.A.)	\$ 379,732	240,246	111,706	27,780	
5. Health Insurance	\$ 692,290	437,992	203,652	50,646	
6. Life Insurance (employees only) (not-owners and not-operators)	\$ 6,625	4,191	1,949	485	
7. Pensions (Non-Discriminatory) (not-owners and not-operators)	\$ 287,108	181,645	84,459	21,004	
8. Uniform Allowance	\$ 9,099	5,756	2,677	666	
9. Other ( <i>Specify</i> ) See Attached Schedule	\$ (2,429)	(1,536)	(715)	(178)	
<b>b. Personal Retirement Plans, Pensions, and        Profit Sharing Plans for Owners and        Operators (Discriminatory)*</b>	\$				
<b>c. Bad Debts*</b>	\$ 90,679	57,544	27,032	6,103	
<b>d. Accounting and Auditing</b>	\$				
<b>e. Legal (<i>Services should be fully described on Page 7</i>)</b>	\$ 4,857	3,082	1,448	327	
<b>f. Insurance on Lives of Owners and        Operators (<i>Specify</i>)*</b>	\$				
<b>g. Office Supplies</b>	\$ 29,836	18,401	8,641	2,794	
<b>h. Telephone and Cellular Phones</b>					
1. Telephone & Pagers	\$ 26,417	16,764	7,875	1,778	
2. Cellular Phones	\$ 4,615	2,929	1,375	311	
<b>i. Appraisal (<i>Specify purpose and        attach copy</i>)*</b>	\$				
<b>j. Corporation Business Taxes (<i>franchise tax</i>)</b>	\$				
<b>k. Other Taxes (<i>Not related to property - See Page 22</i>)</b>					
1. Income*	\$				
2. Other ( <i>Specify</i> ) See Attached Schedule	\$				
3. Resident Day User Fee	\$ 554,172	377,051	177,121		
<b>Subtotal</b>	\$ 2,309,163	1,487,153	693,749	128,261	

\* 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**

Attachment Page 15

**Schedule of Other Employee Benefits**

<b>Description</b>	<b>CCNH</b>	<b>RHNS</b>	<b>Residential Care Home</b>
Personal Time Accrued	\$ (2,521)	\$ (1,173)	\$ (292)
Vaccinations	\$ 985	\$ 458	\$ 114
<b>Total</b>	<b>\$ (1,536)</b>	<b>\$ (715)</b>	<b>\$ (178)</b>

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**Schedule of Other Taxes**

<b>Description</b>	<b>CCNH</b>	<b>RHNS</b>	<b>Residential Care Home</b>
<b>Total</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

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

Name of Facility NOBLE HORIZONS	License No. 936-C	Report for Year Ended 9/30/2019		Page 16	of 37
Item	Total	CCNH	RHNS	Residential Care Home	
<b>Subtotals Brought Forward:</b>	2,309,163	1,487,153	693,749	128,261	
<b>l. Travel and Entertainment</b>					
1. Resident Travel and Entertainment	\$ 1,284	750	353	181	
2. Holiday Parties for Staff	\$ 1,077	684	321	72	
3. Gifts to Staff and Residents	\$ 8,747	5,551	2,607	589	
4. Employee Travel	\$ 938	618	290	30	
5. Education Expenses Related to Seminars and Conventions	\$ 20,460	11,961	5,618	2,881	
6. Automobile Expense ( <i>not purchase or depreciation</i> )	\$ 35,142	20,544	9,651	4,947	
7. Other ( <i>Specify</i> ) See Attached Schedule	\$				
<b>m. Other Administrative and General Expenses</b>					
1. Advertising Help Wanted ( <i>all such expenses</i> )	\$ 18,050	10,681	5,016	2,353	
2. Advertising Telephone Directory ( <i>all such expenses</i> )***	\$				
3. Advertising Other ( <i>Specify</i> )*** See Attached Schedule	\$ 77,384	49,104	23,067	5,213	
4. Fund-Raising***	\$ 11,630	7,380	3,467	783	
5. Medical Records	\$				
6. Barber and Beauty Supplies (if this service is supplied directly and not by contract or fee for service)***	\$				
7. Postage	\$ 7,378	4,677	2,197	504	
* 8. Dues and Membership Fees to Professional Associations ( <i>Specify</i> ) See Attached Schedule	\$ 12,609	8,002	3,759	848	
8a. Dues to Chamber of Commerce & Other Non-Allowable Org.***	\$				
9. Subscriptions	\$ 1,231	771	362	98	
10. Contributions*** See Attached Schedule	\$				
11. Services Provided by Contract ( <i>Specify and Complete Schedule C-2, Page 21 for each firm or individual</i> )	\$ 35,539	23,605	11,091	843	
12. Administrative Management Services**	\$ 603,634	383,064	179,946	40,624	
13. Other ( <i>Specify</i> ) See Attached Schedule	\$ 44,804	27,862	13,085	3,857	
<b>C-14 Total Administrative &amp; General Expenditures</b>	\$ 3,189,070	2,042,407	954,579	192,084	

\* 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	Residential Care Home
<b>Total Other Travel and Entertainment</b>	\$ -	\$ -	\$ -

## Schedule of Other Advertising

Description	CCNH	RHNS	Residential Care Home
All Marketing Non-Salary Expenses	\$ 43,689	\$ 20,522	\$ 4,633
All Public Relations Non-Salary Expenses	\$ 5,415	\$ 2,545	\$ 580
<b>Total Other Advertising</b>	\$ 49,104	\$ 23,067	\$ 5,213

## Schedule of Dues

Description	CCNH	RHNS	Residential Care Home
Leading Age	7,802	3,665	827
IAAP	87	41	9
Staples	113	53	12
<b>Total Dues</b>	\$ 8,002	\$ 3,759	\$ 848

## Schedule of Contributions

Description	CCNH	RHNS	Residential Care Home
<b>Total Contributions</b>	\$ -	\$ -	\$ -

## Schedule of Other Administrative and General

Description	CCNH	RHNS	Residential Care Home
CHEFA Administration Fee	\$ 1,229	\$ 578	\$ 76
Licenses - See Below	\$ 2,524	\$ 1,184	\$ 606
Meetings	\$ 2	\$ 1	\$ -
Penalties	\$ 9,882	\$ 4,642	\$ 1,048
Pre-Employment Services	\$ 13,131	\$ 6,168	\$ 1,886
Special Events & Functions	\$ 1,094	\$ 512	\$ 241
<b>Total Other Administrative and General</b>	\$ 27,862	\$ 13,085	\$ 3,857

## Licenses:

Broadcast Music	\$ 1,192
Consumer Protection Department	\$ 150
CTLTCMAP	\$ 350
MPLC	\$ 2,046
Notary Public - Secretary of State and Town of Salisbury	\$ 80
Torrington Area Health District	\$ 650
Town of Salisbury - Construction	\$ 25
Sub Total	\$ 4,493
Less: Portion Allocated to Cottages	\$ (179)
<b>Total Licenses</b>	\$ 4,314

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

Name of Facility	License No.	Report for Year Ended	Page of
NOBLE HORIZONS	936-C	9/30/2019	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 #
Church Homes, Inc. Congregational 217 Avery Heights Hartford, CT 06106-4200	603,634	Corporate Administration, Financial Management, Accounts Receivable Management, IT Support, Information Systems and Data Processing Services	Page 16, Line m12

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



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

Name of Facility NOBLE HORIZONS		License No. 936-C	Report for Year Ended 9/30/2019		Page 18	of 37
Item		Total	CCNH	RHNS	Residential Care Home	
2. Dietary						
a. In-House Preparation & Service						
1.	Raw Food	\$ 276,064	161,391	75,814	38,859	
2.	Non-Food Supplies	\$ 45,355	26,515	12,456	6,384	
3.	Other ( <i>Specify</i> ) _____	\$				
b. Purchased Services ( <i>by contract other than through Management Services</i> ) ( <i>Complete Schedule C-2 att. Page 21</i> )						
c. Other ( <i>Specify</i> ) _____						
<b>2D. Total Dietary Expenditures (2a + b + c + d)</b>		\$ 321,419	187,906	88,270	45,243	
2E. Dietary Questionnaire		Total	CCNH	RHNS	Residential Care Home	
F.	Resident Meals: Total no. of meals served per day:*	281	164	77	40	
G.	Is cost of employee meals included in 2D?	<input type="radio"/> Yes	<input checked="" type="radio"/> No			
H.	Did you receive revenue from employees?	<input type="radio"/> Yes	<input checked="" type="radio"/> No		If yes, specify amt.	
I. Where is the revenue received reported in the Cost Report? (Page/Line Item)						
J.	Is cost of meals provided to persons other than employees or residents (i.e., Board Members, Guests) included in 2D?	<input checked="" type="radio"/> Yes	<input type="radio"/> No		If yes, specify cost. 27,704	
K.	Is any revenue collected from these people?	<input checked="" type="radio"/> Yes	<input type="radio"/> No		If yes, specify amt. 27,704	
L. Where is the revenue received reported in the Cost Report? (Page/Line Item) <span style="float: right;">Page 30, Line IV, 1</span>						
M.	Is cost of food (other than meals, e.g., snacks at monthly staff meetings, board meetings) provided to employees included in 2D?	<input type="radio"/> Yes	<input checked="" type="radio"/> No		If yes, specify cost.	
N.	Is any revenue collected from employees?	<input type="radio"/> Yes	<input checked="" type="radio"/> No		If yes, specify amt.	
O. Where is the revenue received reported in the Cost Report? (Page/Line Item)						

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

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

Name of Facility	License No.	Report for Year Ended	Page	of	
NOBLE HORIZONS	936-C	9/30/2019	19	37	
				Residential Care Home	
Item		Total	CCNH	RHNS	
3. Laundry					
a. In-House Processing*	Lbs.	124,403	84,642	39,761	
1. Bed linens, cubicle curtains, draperies, gowns and other resident care items washed, ironed, and/or processed.***	Amt. \$	2,342	1,593	749	
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.	124,403	84,642	39,761	
	Amt. \$	362	246	116	
b. Purchased Services ( <i>by contract other than through Management Services</i> ) ( <i>Complete Schedule C-2 att. Page 21</i> )	\$	89,994	56,480	26,533	6,981
c. Other ( <i>Specify</i> )	\$				
<b>3D. Total Laundry Expenditures (3a + b + c)</b>	\$	<b>92,698</b>	<b>58,319</b>	<b>27,398</b>	<b>6,981</b>
3E. Laundry Questionnaire					
F. Is cost of employee laundry included in 3D?	<input type="radio"/> Yes	<input checked="" type="radio"/> No	If yes, specify cost.		
G. Did you receive revenue from employees?	<input type="radio"/> Yes	<input checked="" type="radio"/> No	If yes, specify amt.		
H. Where is the revenue received reported in the Cost Report?	(Page/Line Item)				
I. Is Cost of laundry provided to persons other than employees or residents included in 3D?	<input checked="" type="radio"/> Yes	<input type="radio"/> No	If yes, specify cost.		\$1,550
J. Did you receive revenue from these people?	<input checked="" type="radio"/> Yes	<input type="radio"/> No	If yes, specify amt.		\$1,550
K. Where is the revenue received reported in the Cost Report?	(Page/Line Item) Page 30, Line IV, 8				

\* Do not include salaries from page 10 as part of dollar values recorded in 1, 2, 3, and 4.

All allocations should add to total recorded in 3D.

\*\*\* Pounds of Laundry only required for multi-level facilities.

**C. Expenditures Other Than Salaries (cont'd) - Housekeeping and Resident Care**  
**Basis for Allocation of Costs (See Note on Page 5)**

Name of Facility		License No.	Report for Year Ended		Page	of
NOBLE HORIZONS		936-C	9/30/2019		20	37
Item			Total	CCNH	RHNS	Residential Care Home
4.	Housekeeping	Sq. Ft. Served by Personnel	75,742	36,096	16,956	22,690
a.	In-House Care					
1.	Supplies - Cleaning ( <i>Mops, pails, brooms, etc.</i> )	Amt. \$	35,953	17,134	8,049	10,770
b.	Purchased Services ( <i>by contract other than through Management Services</i> ) ( <i>Complete Schedule C-2 att. Page 21</i> )	Sq. Ft. Served by Personnel	75,742	36,096	16,956	22,690
		Amt. \$	1,150	549	257	344
	C. Other ( <i>Specify</i> )	\$				
4D.	<b>Total Housekeeping Expenditures (4a + b + c)</b>	\$	37,103	17,683	8,306	11,114
5.	Resident Care (Supplies)**					
a.	Prescription Drugs***					
1.	Own Pharmacy	\$				
2.	Purchased from Value Health Care	\$	76,855	52,291	24,564	
b.	Medicine Cabinet Drugs	\$	25,329	17,234	8,095	
c.	Medical and Therapeutic Supplies	\$	177,280	120,619	56,661	
d.	Ambulance/Limousine***	\$				
e.	Oxygen					
1.	For Emergency Use	\$				
2.	Other***	\$	2,721	1,852	869	
f.	X-rays and Related Radiological Procedures***	\$	13,473	9,167	4,306	
g.	Dental ( <i>Not dentists who should be included under salaries or fees</i> )	\$				
h.	Laboratory***	\$	6,643	4,520	2,123	
i.	Recreation	\$	39,773	22,689	10,628	6,456
j.	Direct Management Services*	\$				
k.	Indirect Management Services*	\$				
l.	Other ( <i>Specify</i> )**** See Attached Schedule	\$	25,700	17,307	8,130	263
5M.	<b>Total Resident Care Expenditures (5a - 5j)</b>	\$	367,774	245,679	115,376	6,719

\* 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.

**5.c. - Medical & Therapeutic Supplies**

<b>Description</b>	<b>CCNH</b>	<b>RHNS</b>	<b>(Specify)</b>
Equipment Rental - Month-to-Month - Oxygen, Mattresses & Pumps	\$ 21,153	\$ 9,937	\$ -
Medical and Therapeutic Supplies	\$ 36,566	\$ 17,178	\$ -
Medical and Therapeutic Supplies - Chargeable - Disallowed	\$ 4,440	\$ 2,084	\$ -
Disposable Incontinent Supplies	\$ 36,070	\$ 16,944	\$ -
Nursing Minor Equipment *	\$ 7,477	\$ 3,513	\$ -
Nutritional Supplements	\$ 4,652	\$ 2,185	\$ -
Prescription Drugs Not Covered by Medicaid	\$ 8,133	\$ 3,820	\$ -
Resident Vaccinations - Disallowed	\$ 2,128	\$ 1,000	\$ -
<b>Total Other Resident Care</b>	<b>\$ 120,619</b>	<b>\$ 56,661</b>	<b>\$ -</b>

\* Minor Equipment and Furniture - This account represents those medical supplies that have a useful life but do not qualify to be capitalized. None of the items in this account relate to a specific patient. Examples of minor equipment include - humidifiers, small storage cabinet, oral probe, seat cushions and finger probes.

**Schedule of Other Resident Care**

<b>Description</b>	<b>CCNH</b>	<b>RHNS</b>	<b>Residential Care Home</b>
Pastoral Care Supplies	\$ 1,092	\$ 513	\$ 263
Physical Therapy Supplies	\$ 16,215	\$ 7,617	\$ -
<b>Total Other Resident Care</b>	<b>\$ 17,307</b>	<b>\$ 8,130</b>	<b>\$ 263</b>

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

Name of Facility NOBLE HORIZONS		License No. 936-C	Report for Year Ended 9/30/2019	Total Cost/Page Ref.***						Page of 21   37
Name of Individual or Company	Address	Related ** to Owners, Operators, Officers		Explanation of Relationship	Full Explanation of Service Provided*	CCNH	RHNS	Residential Care Home	Pg	Line
		Yes	No							
MatrixCare	Bloomington, MN	O	O		Computer Software Contract	16,503	7,753		16	m11
A&G Purchased Services Under \$10,000	Various	O	O		Equipment/Software Maintenance, Data	7,102	3,338	843	16	m11
		O	O							
		O	O							
Rinaldi Linen Service	Waterbury, CT	O	O		Laundry Contract	49,511	23,258	6,023	19	3b
Laundry Purchased Services Under \$10,000	Various	O	O		Laundry Contract	6,969	3,275	958	19	3b
		O	O							
Housekeeping Purchased Services Under \$10,000	Various	O	O		Window Cleaning	549	257	344	20	4b
Lawrence C. Casey Jr	Canaan, CT	O	O		Groundskeeping Service	19,551	9,145	5,991	22	6f
Otis Elevator	Charlotte, NC	O	O		Elevator Service	5,875	2,748	1,800	22	6f
Lawrence C. Casey Jr	Canaan, CT	O	O		Plowing and Sanding	22,083	10,330	6,768	22	6f
Welsh Sanitation	Hopewell Junction, NY	O	O		Refuse Removal	6,068	2,839	1,860	22	6f
		O	O							
Maintenance Purchased Services Under \$10,000	Various	O	O			34,403	16,132	8,555	22	6f

\* 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
NOBLE HORIZONS	936-C	9/30/2019			22	37
Item	Total	CCNH	RHNS	Residential Care Home		
6. Maintenance & Operation of Plant						
a. Repairs & Maintenance	\$ 106,743	60,609	28,372	17,762		
b. Heat	\$ 42,734	24,983	11,736	6,015		
c. Light & Power	\$ 274,201	160,302	75,302	38,597		
d. Water	\$ 42,883	24,171	11,305	7,407		
e. Equipment Lease ( <i>Provide detail on page 6</i> )	\$ 1,769	1,155	543	71		
f. Other ( <i>itemize</i> )	\$ 154,148	87,980	41,194	24,974		
See Attached Schedule						
6g. <b>Total Maint. &amp; Operating Expense</b> (6a - 6f)	\$ 622,478	359,200	168,452	94,826		
7. Depreciation ( <i>complete schedule page 23*</i> )						
a. Land Improvements	\$ 37,627	23,987	10,697	2,943		
b. Building & Building Improvements	\$ 218,057	112,056	52,765	53,236		
c. Non-Movable Equipment	\$ 104,156	69,283	18,770	16,103		
d. Movable Equipment	\$ 100,262	58,244	28,074	13,944		
*7e. <b>Total Depreciation Costs</b> (7a + b + c + d)	\$ 460,102	263,570	110,306	86,226		
8. Amortization ( <i>Complete att. Schedule Page 24*</i> )						
a. Organization Expense	\$					
b. Mortgage Expense	\$ 1,644	1,074	504	66		
c. Leasehold Improvements	\$					
d. Other ( <i>Specify</i> ) Deferred Marketing	\$					
*8e. <b>Total Amortization Costs</b> (8a + b + c + d)	\$ 1,644	1,074	504	66		
9. Rental payments on leased real property less real estate taxes included in item 10b	\$					
10. Property Taxes						
a. Real estate taxes paid by owner	\$					
b. Real estate taxes paid by lessor	\$					
c. Personal property taxes	\$					
11. <b>Total Property Expenses</b> (7e + 8e + 9 + 10)	\$ 461,746	264,644	110,810	86,292		

\* 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

<b>Description</b>	<b>CCNH</b>	<b>RHNS</b>	<b>Residential Care Home</b>
Equipment Maintenance Contract	\$ 12,773	\$ 5,999	\$ 2,112
Refuse Removal	\$ 11,592	\$ 5,435	\$ 2,967
Carpet/Flooring Service	\$ 1,856	\$ 872	\$ 968
Carpentry Services	\$ 541	\$ 253	\$ 166
Electrician Service	\$ 1,001	\$ 468	\$ 307
Elevator Service Contract	\$ 5,875	\$ 2,748	\$ 1,800
Exterminator Service	\$ 814	\$ 381	\$ 250
Grounds Service	\$ 23,512	\$ 10,998	\$ 7,205
Heating/Air Conditioning Service	\$ 497	\$ 233	\$ 153
Painting Service	\$ 1,878	\$ 878	\$ 575
Plowing & Sanding	\$ 22,083	\$ 10,330	\$ 6,768
Plumbing Service	\$ 5,558	\$ 2,599	\$ 1,703
<b>Total Other Repairs and Maintenance</b>	<b>\$ 87,980</b>	<b>\$ 41,194</b>	<b>\$ 24,974</b>

**CON VS. Non-CON Depreciation -**

<u>Asset Group</u>	<u>Cost</u>	<u>2019 Total Depreciation</u>	<u>2019 Deprec to Nursing Home</u>	<u>CCH</u>	<u>RHNS</u>	<u>RCH</u>	<u>Cottages</u>
<b>Land Improvements:</b>							
- CON	315,122	4,315	4,315	2,289	1,896	130	0
- Non-CON	<u>1,494,764</u>	<u>64,458</u>	<u>33,312</u>	<u>21,698</u>	<u>8,801</u>	<u>2,813</u>	<u>31,146</u>
Totals	<u>1,809,886</u>	<u>68,773</u>	<u>37,627</u>	<u>23,987</u>	<u>10,697</u>	<u>2,943</u>	<u>31,146</u>
<b>Building &amp; Improvements:</b>							
- CON	3,336,305	85,059	85,059	52,221	29,745	3,094	0
- Non-CON	<u>12,815,330</u>	<u>366,357</u>	<u>132,998</u>	<u>59,835</u>	<u>23,020</u>	<u>50,142</u>	<u>233,359</u>
Totals	<u>16,151,636</u>	<u>451,416</u>	<u>218,057</u>	<u>112,056</u>	<u>52,765</u>	<u>53,236</u>	<u>233,359</u>
<b>Fixed Equipment:</b>							
- CON	1,045,676	0	0	0	0	0	0
- Non-CON	<u>3,478,017</u>	<u>172,553</u>	<u>104,156</u>	<u>69,283</u>	<u>18,770</u>	<u>16,103</u>	<u>68,397</u>
Totals	<u>4,523,694</u>	<u>172,553</u>	<u>104,156</u>	<u>69,283</u>	<u>18,770</u>	<u>16,103</u>	<u>68,397</u>
<b>Moveable Equipment:</b>							
- CON	526,475	0	0	0	0	0	0
- Non-CON	<u>2,220,929</u>	<u>121,031</u>	<u>100,262</u>	<u>58,244</u>	<u>28,074</u>	<u>13,944</u>	<u>20,769</u>
Totals	<u>2,747,404</u>	<u>121,031</u>	<u>100,262</u>	<u>58,244</u>	<u>28,074</u>	<u>13,944</u>	<u>20,769</u>





The accumulated depreciation expense reported on Page 23 is calculated on that portion of the fixed assets specifically allocated to nursing units. The accumulated depreciation expense reported on Page 31 is calculated on the entire fixed asset. Please refer to your prior year workpapers for further explanation.

Schedule of Land Improvements Acquired during this report period

Acquisition Date	Description of Item	Total Cost	LTC Cost	Useful Life	LTC Depreciation
<b>Additions:</b>					
9/1/2019	Sidewalk CT B3	\$ 1,585	\$ -	15	\$ -
<b>Total additions for Land Improvements</b>		\$ 1,585	\$ -		\$ - *
<b>Deletions:</b>					
<b>Total deletions for Land Improvements</b>		\$ -	\$ -		\$ - **

\*Ties to Page 23, Line A3

\*\*Ties to Page 23, Line A2

Schedule of Building Improvements Acquired during this report period

Acquisition Date	Description of Item	Total Cost	LTC Cost	Useful Life	LTC Depreciation
<b>Additions:</b>					
10/1/2018	Roofs Cotts D1,2,3,4	\$ 31,816	\$ -	25	\$ -
10/1/2018	D Cottages roofs-plywood	\$ 13,500	\$ -	25	\$ -
11/1/2018	Flooring CT F1	\$ 4,738	\$ -	5	\$ -
11/1/2018	Int Painting F1	\$ 2,400	\$ -	5	\$ -
10/1/2018	Flooring- B1	\$ 3,174	\$ -	5	\$ -
3/1/2019	Cottage A-3 Reoccup	\$ 5,552	\$ -	5	\$ -
5/1/2019	Flooring - H2	\$ 1,620	\$ -	5	\$ -
5/1/2019	Paint - H2	\$ 2,200	\$ -	5	\$ -
5/1/2019	Vinyl Floor - R1	\$ 1,520	\$ -	10	\$ -
5/1/2019	Office Windows (3)	\$ 1,812	\$ 1,246	20	\$ 26
8/1/2019	Roofing- CTS Q+R	\$ 50,500	\$ -	25	\$ -
8/1/2019	Int Paint/Flooring-P1	\$ 12,115	\$ -	5	\$ -
6/1/2019	Int Paint CT A4	\$ 2,398	\$ -	5	\$ -
6/1/2019	Awning- CT C3	\$ 1,668	\$ -	15	\$ -
<b>Total additions for Building Improvements</b>		\$ 135,013	\$ 1,246		\$ 26 *
<b>Deletions:</b>					
<b>Total deletions for Building Improvements</b>		\$ -	\$ -		\$ - **

\*Ties to Page 23, Line B3

\*\*Ties to Page 23, Line B2

Schedule of Non-Movable Equipment Acquired during this report period

Acquisition Date	Description of Item	Total Cost	LTC Cost	Useful Life	LTC Depreciation
<b>Additions:</b>					
10/1/2018	Sewer Pit Pump water seal tank	\$ 3,597	\$ 2,473	20	\$ 124
11/1/2018	80 Gallon Water Storage Tank	\$ 2,955	\$ 2,955	20	\$ 135
12/1/2018	Heat Pump N1	\$ 3,850	\$ -	10	\$ -
12/1/2018	Heat Pump L4	\$ 4,510	\$ -	10	\$ -
2/1/2019	Hood fire protection system	\$ 1,782	\$ 1,782	20	\$ 59
2/1/2019	Upgrade UL 300 Cylinder	\$ 4,618	\$ 3,175	20	\$ 106
1/1/2019	Hot Water Heater	\$ 12,950	\$ 12,950	10	\$ 971
5/1/2019	Heat/Air Cot K4	\$ 4,550	\$ -	5	\$ -
5/1/2019	Water Heater	\$ 10,840	\$ 10,840	10	\$ 452
8/1/2019	Heat Pump CT A3	\$ 4,460	\$ -	10	\$ -
<b>Total additions for Non-Movable Equipment</b>		\$ 54,112	\$ 34,175		\$ 1,847 *
<b>Deletions:</b>					
<b>Total deletions for Non-Movable Equipment</b>		\$ -	\$ -		\$ - **

\*Ties to Page 23, Line C3

\*\*Ties to Page 23, Line C2

## Schedule of Movable Equipment Acquired during this report period

Acquisition Date	Description of Item	Total Cost	LTC Cost	Useful Life	LTC Depreciation
<b>Additions:</b>					
10/1/2018	Lift Chairs (3)	\$ 2,400	\$ 2,400	10	\$ 240
1/1/2019	Licenses for 10 computers	\$ 5,267	\$ 3,621	3	\$ 905
1/1/2019	Computer	\$ 1,159	\$ 796	3	\$ 198
1/1/2019	Computer	\$ 1,159	\$ 796	3	\$ 198
1/1/2019	Computer	\$ 1,159	\$ 796	3	\$ 198
1/1/2019	Computer	\$ 1,158	\$ 796	3	\$ 199
1/1/2019	Computer	\$ 1,158	\$ 796	3	\$ 199
1/1/2019	Computer	\$ 1,158	\$ 796	3	\$ 199
1/1/2019	Computer	\$ 1,158	\$ 796	3	\$ 199
1/1/2019	Computer	\$ 1,158	\$ 796	3	\$ 199
1/1/2019	Computer	\$ 1,158	\$ 796	3	\$ 199
1/1/2019	Computer	\$ 1,158	\$ 796	3	\$ 199
2/1/2019	Marketing Software	\$ 1,625	\$ 1,117	3	\$ 248
2/1/2019	Mobile Plate Warmer	\$ 1,925	\$ 1,925	10	\$ 128
12/1/2018	Laundry Center CT F2	\$ 1,015	\$ -	10	\$ -
11/1/2018	Refrigerator CT F1	\$ 888	\$ -	10	\$ -
2/1/2019	Wheelchair Scale	\$ 1,397	\$ 1,397	10	\$ 93
2/1/2019	ID Maker	\$ 2,686	\$ 1,847	10	\$ 123
2/1/2019	Fish Tank Cabinet	\$ 1,500	\$ 1,500	15	\$ 67
2/1/2019	Laundry Center CT B3	\$ 1,188	\$ -	10	\$ -
1/1/2019	Computer for workshop	\$ 1,483	\$ 1,020	3	\$ 255
3/1/2019	Ice Machine	\$ 1,640	\$ 1,640	10	\$ 96
1/1/2019	Vacuums (2)	\$ 2,600	\$ 2,600	8	\$ 244
5/1/2019	Telephone and computer	\$ 2,734	\$ 1,880	5	\$ 157
6/1/2019	Terminal server	\$ 8,127	\$ 5,587	5	\$ 372
6/1/2019	Computer	\$ 1,554	\$ 1,068	3	\$ 119
6/1/2019	Computer	\$ 1,554	\$ 1,068	3	\$ 119
6/1/2019	Computer	\$ 1,554	\$ 1,068	3	\$ 119
6/1/2019	Computer	\$ 1,554	\$ 1,068	3	\$ 119
6/1/2019	Computer	\$ 1,554	\$ 1,068	3	\$ 119
6/1/2019	Computer	\$ 1,554	\$ 1,068	3	\$ 119
6/1/2019	Computer	\$ 1,554	\$ 1,068	3	\$ 119
5/1/2019	Outdoor furniture	\$ 2,777	\$ 1,909	15	\$ 53
5/1/2019	Overbed tables, etc	\$ 4,409	\$ 4,409	15	\$ 122
4/1/2019	6 Burner gas range	\$ 3,239	\$ 3,239	10	\$ 162
8/1/2019	Laptop	\$ 2,093	\$ 1,439	3	\$ 80
8/1/2019	Laptop	\$ 2,093	\$ 1,439	3	\$ 80
8/1/2019	Computer	\$ 1,666	\$ 1,145	3	\$ 64
8/1/2019	Computer	\$ 1,666	\$ 1,145	3	\$ 64
8/1/2019	Computer	\$ 1,666	\$ 1,145	3	\$ 64
8/1/2019	Computer	\$ 1,666	\$ 1,145	3	\$ 64
8/1/2019	Computer	\$ 1,666	\$ 1,145	3	\$ 64
8/1/2019	Computer	\$ 1,666	\$ 1,145	3	\$ 64
1/1/2019	Commercial Food Blender	\$ 1,095	\$ 753	10	\$ 56
8/1/2019	Laundry Center CT G2	\$ 1,098	\$ -	10	\$ -
<b>Total additions for Movable Equipment</b>		\$ 87,290	\$ 63,096		\$ 6,804 *
<b>Deletions:</b>					
Various	Various	\$ (347,487)	\$ (238,897)	Various	\$ -
<b>Total deletions for Movable Equipment</b>		\$ (347,487)	\$ (238,897)		\$ - **

\*Ties to Page 23, Line D2c

\*\*Ties to Page 23, Line D2b

Schedule of Leasehold Improvements Acquired during this report period

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

\*Ties to Page 24, Line C3

\*\*Ties to Page 24, Line C2

**Amortization Schedule\***

Name of Facility NOBLE HORIZONS	License No. 936-C		Report for Year Ended 9/30/2019		Page 24	of 37			
	Date of Acquisition Month Year	Length of Amortization	Cost to Be Amortized	Accumulated Amort. to Beginning of Year's Operations			Basis for Computing Amortization**	Rate %	Amortization for This Year
<b>A. Organization Expense</b>									
1.									
2.									
3.									
A-4. Subtotal									
<b>B. Mortgage Expense</b>									
1. Bond Issuance Costs	12	2015	31,178	4,658	S/L	Var	1,644		
2.									
3.									
B-4. Subtotal									1,644
<b>C. Leasehold Improvements and Other</b>									
1. Acquired prior to this report period									
2. Disposals (attach schedule)									
3. Acquired during this report period (attach schedule)									
C-4. Subtotal									
<b>D. Total Amortization</b>									1,644

\* 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 NOBLE HORIZONS	License No. 936-C	Report for Year Ended 9/30/2019	Page 25	of 37
<b>11. Property Questionnaire</b>				
<b>Part A</b>				
Is the property either owned by the Facility or leased from a Related Party?*		<input 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	1971			
2. Date Structure Completed	1973			
3. If NOT Original Owner, Date of Purchase				
4. Date of Initial Licensure	01/06/75			
5. Total Licensed Bed Capacity	110			
6. Square Footage	120,660			
7. Acquisition Cost				
a. Land	38,000			
b. Building	1,782,023			
<b>Part B - Owner and Related Parties</b>	1st Mortgage	2nd Mortgage	3rd Mortgage	4th Mortgage
1. Financing				
a. Type of Financing (e.g., fixed, variable)	Fixed			
b. Date Mortgage Obtained	11/18/15			
c. Interest Rate for the Cost Year	2.58%			
d. Term of Mortgage (number of years)	15			
e. Amount of Principal Borrowed	3,266,375			
f. Principal balance outstanding as of 09/30/2019	2,621,593			
<b>Complete if Mortgage was Refinanced During Current Cost Year</b>				
g. Type of Financing (e.g., fixed, variable)				
h. Date of Refinancing				
i. New Interest Rate				
j. Term of Mortgage (number of years)				
k. Amount of Principal Borrowed				
l. Principal Outstanding on Note Paid-Off				
<b>Part C - Arms-Length Leases for Real Property Improvements Only</b>				
Name and Address of Lessor	Property Leased	Date of Lease	Term of Lease	Annual Amount of Lease

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

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

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

Name of Facility		License No.	Report for Year Ended			Page	of
NOBLE HORIZONS		936-C	9/30/2019			26	37
Item		Total	CCNH	RHNS	Residential Care Home		
12. Interest							
A. Building, Land Improvement & Non-Movable Equipment							
1. First Mortgage		\$ 54,686	35,705	16,772		2,209	
Name of Lender		Rate					
Salisbury Bank and Trust		2.58%					
Address of Lender							
5 Bissell Street, Lakeville, CT 06039							
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. <b>Total Building Interest Expense</b> (A1 - A4 + B5)		\$ 54,686	35,705	16,772		2,209	

(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	
NOBLE HORIZONS		936-C		9/30/2019		27   37	
Item				Total	CCNH	RHNS	Residential Care Home
Subtotals Brought Forward:				54,686	35,705	16,772	2,209
12. C. Movable Equipment							
1. Automotive Equipment				\$			
A. Item		Rate	Amount				
Lender							
Address of Lender							
2. Other (Specify)				\$			
A. Item		Rate	Amount				
Lender							
Address of Lender							
B. Item		Rate	Amount				
Lender							
Address of Lender							
12. C. 3. Total Movable Equipment Interest Expense (C1 + 2)				\$			
12. D. Other Interest Expense (Specify)				\$			
13. <b>Total All Interest Expense (12B7 + 12C3 + 12D)</b>				\$ 54,686	35,705	16,772	2,209
14. Insurance							
a. Insurance on Property (buildings only)				\$ 49,483	27,891	13,045	8,547
b. Insurance on Automobiles				\$ 12,381	6,978	3,264	2,139
c. Insurance other than Property (as specified above)							
1. Umbrella (Blanket Coverage)				\$ 15,053	8,484	3,969	2,600
2. Fire and Extended Coverage				\$			
3. Other (Specify)				\$ 781	440	206	135
See Page 27a							
14d. <b>Total Insurance Expenditures (14a + b + c)</b>				\$ 77,698	43,793	20,484	13,421
15. <b>Total All Expenditures (A-13 thru C-14)</b>				\$ 11,518,290	7,266,898	3,374,323	877,069

**Schedule of Other Insurance**

<b>Description</b>	<b>CCNH</b>	<b>RHNS</b>	<b>Residential Care Home</b>
Crime	440	206	135
<b>Total Other Resident Care</b>	<b>\$ 440</b>	<b>\$ 206</b>	<b>\$ 135</b>

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### D. Adjustments to Statement of Expenditures

Name of Facility NOBLE HORIZONS				License No. 936-C	Report for Year Ended 9/30/2019	Page 28	of 37
Item No.	Page No.	Line No.	Item Description	Total Amount of Decrease	CCNH	RHNS	Residential Care Home
<b>Page 10 - Salaries and Wages</b>							
1.			Outpatient Service Costs	\$			
2.	10	12.n	Salaries not related to Resident Care	\$ 77,455	49,152	23,090	5,213
3.			Occupational Therapy	\$			
4.			Other - See attached Schedule	\$			
<b>Page 13 - Professional Fees</b>							
5.			Resident Care Physicians **	\$			
6.	13	10.a	Occupational Therapy	\$ 262,734	178,771	83,963	
7.			Other - See attached Schedule	\$ 150	102	48	
<b>Pages 15 &amp; 16 - Administrative and General</b>							
8.			Discriminatory Benefits	\$			
9.	15	1.c	Bad Debts	\$ 90,679	57,544	27,032	6,103
10.			Accounting	\$			
10a.	15	1.e	Legal	\$ 2,842	1,804	847	191
11.	30	IV.3	Telephone	\$ 847	537	253	57
12.	15	h.2	Cellular Telephone	\$ 3,175	2,015	946	214
13.			Life insurance premiums on the life of Owners, Partners, Operators	\$			
14.	16	1.2/3	Gifts, flowers and coffee shops	\$ 6,600	4,189	1,967	444
15.	16	1.5	Education expenditures to colleges or universities for tuition and related costs for owners and employees	\$ 5,967	3,786	1,779	402
16.			Travel for purposes of attending conferences or seminars outside the continental U.S. Other out-of-state travel in excess of one representative	\$			
17.	16	1.6	Automobile Expense (e.g. personal use)	\$ 26,357	15,409	7,238	3,710
18.	16	m.3	Unallowable Advertising *	\$ 77,384	49,104	23,067	5,213
19.			Income Tax / Corporate Business Tax	\$			
20.	16	m.4	Fund Raising / Contributions	\$ 11,630	7,380	3,467	783
21.	16	m.12	Unallowable Management Fees	\$ (15,379)	(9,760)	(4,584)	(1,035)
22.			Barber and Beauty	\$			
23.			Other - See attached Schedule	\$ 19,332	12,226	5,741	1,365
<b>Page 18 - Dietary Expenditures</b>							
24.	30	IV.1	Meals to employees, guests and others who are not residents	\$ 27,704	16,196	7,608	3,900
<b>Page 19 - Laundry Expenditures</b>							
25.	30	IV.8	Laundry services to employees, guests and others who are not residents	\$ 1,550	1,055	495	
<b>Page 20 - Housekeeping Expenditures</b>							
26.	29c/29	- / - / 1	Housekeeping services to employees, guests and others who are not residents	\$ 672	457	215	
<b>Subtotal (Items 1 - 26)</b>				<b>\$ 599,699</b>	<b>389,967</b>	<b>183,172</b>	<b>26,560</b>

\* 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	Residential Care Home
<b>Total Other Salaries Adjustment</b>			\$ -	\$ -	\$ -

## Schedule of Fees Adjustments

Page Ref	Line Ref	Description	CCNH	RHNS	Residential Care Home
Pg 13	B.12	Respiratory Therapy	\$ 102	\$ 48	\$ -
<b>Total Other Fees Adjustments</b>			\$ 102	\$ 48	\$ -

## Schedule of Other A&amp;G Adjustments

Page Ref	Line Ref	Description	CCNH	RHNS	Residential Care Home
16	m.13	CHEFA Administration Fee	\$ 1,229	\$ 578	\$ 76
16	m.13	Meetings	\$ 2	\$ 1	\$ -
16	m.13	Penalties	\$ 9,882	\$ 4,642	\$ 1,048
16	m.13	Special Events and Functions	\$ 1,094	\$ 512	\$ 241
30	IV.8	Medical Record Income	\$ 39	\$ 18	\$ -
30	IV.8	Returned Check Fee	\$ (20)	\$ (10)	\$ -
<b>Total Other A&amp;G Adjustments</b>			\$ 12,226	\$ 5,741	\$ 1,365

**Automobile Expense - Disallowance**

Noble Horizons reported 8 vehicles, including a utility vehicle. Since the facility had 110 beds in cost year 2019, the Provider is allowed 2 vehicles.

Depreciation Expense Disallowance:

Automobile Depreciation Per Page 23		\$ 5,251
Allowed Vehicles:		
2005 Honda Odyssey - Asset #5444	3,000	
2017 Ford Escape - Asset #6300	<u>2,251</u>	
Allowed Amount Allocated to Annual Report		<u>5,251</u>
Disallowed Depreciation Expense		<u>\$ -</u>

Automobile Expense Disallowance:

Automobile Expense per Page 16	\$ 35,142
% Disallowed (6 Vehicles out of 8)	<u>75.00%</u>
Disallowed Automobile Expense	<u>\$26,357</u>

Insurance Expense Disallowance:

Disallowed Vehicles in Excess of State Guidelines:

Utility Vehicle - Asset #2452	\$0
2006 Ford Truck - Asset #3662	1,275
10/S-110 Startrans - Asset #4499	3,316
2012 Ford Escape - Asset #4821	1,456
2012 Ford E350 Bus - Asset #4917	2,189
2011 Dodge Grand Caravan - Asset #5247	<u>1,856</u>
Disallowed Insurance Expense Amount	<u>\$10,092</u>

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

Name of Facility			License No.	Report for Year Ended	Page	of	
NOBLE HORIZONS			936-C	9/30/2019	29	37	
Item No.	Page No.	Line No.	Item Description	Total Amount of Decrease	CCNH	RHNS	Residential Care Home
Subtotals Brought Forward				\$ 599,699	389,967	183,172	26,560
<b>Page 20 - Resident Care Supplies***</b>							
27.	20	5.a.2	Prescription Drugs	\$ 76,855	52,291	24,564	
28.			Ambulance/Limousine	\$			
29.	20	5.f	X-rays, etc	\$ 13,473	9,167	4,306	
30.	20	5.h	Laboratory	\$ 6,643	4,520	2,123	
31.	20/30	5c/IV	Medical Supplies	\$ 10,258	6,980	3,278	
32.	20	5.e.2	Oxygen (non emergency)	\$ 2,721	1,852	869	
33.			Occupational Therapy	\$			
34.			Other - See Attached Schedule	\$ 47,066	29,311	13,742	4,013
<b>Page 22 - Maintenance and Property</b>							
35.			Excess Movable Equipment Depreciation See Attached Schedule	\$			
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	\$ 12,149	7,187	3,376	1,586
<b>Page 27 - Insurance</b>							
40.			Mortgage Insurance	\$			
41.	29b/c/		Property Insurance	\$ 11,275	6,379	2,986	1,910
<b>Other - Miscellaneous</b>							
42.			Other - Indirect	\$			
43.	30	5/8	Interest Income on Account Rec.	\$ 2,228	1,414	664	150
44.			Other - Miscellaneous Administrative	\$			
45.			Management Fees Direct	\$			
46.			Management Fees Indirect	\$			
47.			Other - Direct	\$			
<b>Not For Profit Providers Only</b>							
48.			Building/Non Movable Eq. Depreciation Unallowable Building Interest - See Attached Schedule	\$ 4,942	2,786	1,303	853
<b>49. Total Amount of Decrease (Items 1 - 48)</b>				\$ 787,309	511,854	240,383	35,072

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

## Schedule of Other Ancillary Costs

Page Ref	Line Ref	Description	CCNH	RHNS	Residential Care Home
Pg 20	5.i	Cable Television	\$ 13,096	\$ 6,125	\$ 4,013
Pg 20	5.1	Physical Therapy Supplies	\$ 16,215	\$ 7,617	\$ -
<b>Total Other Ancillary Costs</b>			<b>\$ 29,311</b>	<b>\$ 13,742</b>	<b>\$ 4,013</b>

## Schedule of Excess Movable Equipment Depreciation

Page Ref	Line Ref	Description	CCNH	RHNS	Residential Care Home
<b>Total Excess Movable Equipment Depreciation</b>			<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

## Schedule of Other Property Adjustments

Page Ref	Line Ref	Description	CCNH	RHNS	Residential Care Home
Pg 29b		Outpatient Therapy Allocation	\$ 2,168	\$ 1,019	\$ 522
Pg 29c		Gift Shop Allocation	\$ 3,952	\$ 1,856	\$ 951
Pg 30a		Insurance Recovery	\$ 1,067	\$ 501	\$ 113
<b>Total Other Property Adjustments</b>			<b>\$ 7,187</b>	<b>\$ 3,376</b>	<b>\$ 1,586</b>

## Schedule of Other - Indirect Adjustments

Page Ref	Line Ref	Description	CCNH	RHNS	Residential Care Home
<b>Total Other Adjustments</b>			<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

## Schedule of Other - Miscellaneous Administrative Adjustments

Page Ref	Line Ref	Description	CCNH	RHNS	Residential Care Home
<b>Total Other Adjustments</b>			<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

Page Ref	Line Ref	Description	CCNH	RHNS	Residential Care Home
<b>Total Other Adjustments</b>			\$ -	\$ -	\$ -

Schedule of Unallowable Building Interest

Page Ref	Line Ref	Description	CCNH	RHNS	Residential Care Home
Pg 29b		Outpatient Therapy Allocation	\$ 987	\$ 462	\$ 302
Pg 29c		Gift Shop Allocation	\$ 1,799	\$ 841	\$ 551
<b>Total Unallowable Building Interest</b>			\$ 2,786	\$ 1,303	\$ 853



**Outpatient Therapy Overhead**

Outpatient therapy treatments associated with the outpatient program are included in the therapy treatments reported on Page 9, which effectively disallows all direct expenses. The therapy space is not leased. The following overhead and fair rent costs associated with the outpatient program are calculated as follows:

Calculation of Outpatient Allocation

Total Square Footage	75,742
Square Footage of Therapy Space	2,408
Therapy Space as a % of Total Space	3.1792%
Total Therapy Treatments	25,703
Outpatient Therapy Treatments	5,190
Outpatient Therapy Treatments as a % of Total Treatments	20.1922%
Outpatient Allocation of Therapy Space	0.6420%

Expense Items

A & G	Repairs and Maintenance	106,743
	Other Maintenance	154,148
	Heat	42,734
	Light & Power	274,201
	Total	577,826
	Outpatient Allocation	0.6420%
	Unallowable Amount	\$3,709
House-keeping	Supplies	\$ 35,953
	Purchased Services	\$ 1,150
	Total	37,103
	Outpatient Allocation	0.6420%
	Unallowable Amount	\$238
Capital	Property Tax	-
	Outpatient Allocation	0.6420%
	Unallowable Amount	\$0
Insurance	Property Insurance (Not Including Auto)	65,317
	Outpatient Allocation	0.6420%
	Unallowable Amount	\$419
Fair Rent	Real Property and Land (From 7/2016 Rate Comp Report) *	\$759,029
	Outpatient Allocation	0.6420% *
	Unallowable Amount	\$4,873
Deprec & Interest	Building Depreciation	218,057
	Building Interest	54,686
	Total	272,743
	Outpatient Allocation	0.6420%
	Unallowable Amount	\$1,751

The Fair Rent figure comes from the 7/2016 Rate Computation Report which includes fixed assets through FYE 2015. M&SLLC needs to recalculate this disallowance to include the FYE 2016/2017/2018/2019 Fair Rent additions.

CHI  
 NOBLE HORIZONS  
 MEDICARE COST REPORT  
 SQUARE FOOTAGE STATISTICS  
 CYE SEPTEMBER 30, 2018

Cost Center	Totals	Subtotal SNF	Whitridge	Whitridge Basement	Riga	Riga Basement	Subtotal ICF	Wagner	Wagner Lower	Subtotal RCH	Cobble 1	Cobble 2	Cobble Comm 1	Cobble Comm 2	Cottages
Employee Benefits	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Admin. & General	4,093.0	482.0	56.0	0.0	258.0	168.0	620.0	357.0	263.0	2,991.0	0.0	315.0	0.0	2,676.0	0.0
Maintenance & Repairs	2,488.0	248.0	0.0	0.0	0.0	248.0	0.0	0.0	0.0	140.0	0.0	0.0	0.0	140.0	0.0
Plant Operations	1,012.0	172.0	0.0	0.0	0.0	172.0	380.0	0.0	380.0	460.0	43.0	305.0	42.0	70.0	2,100.0
Laundry	1,399.0	452.0	202.0	0.0	250.0	0.0	726.0	168.0	558.0	101.0	101.0	0.0	0.0	0.0	120.0
Housekeeping	242.0	88.0	56.0	0.0	32.0	0.0	28.0	0.0	28.0	126.0	40.0	50.0	28.0	8.0	0.0
Dietary	5,210.0	680.0	680.0	0.0	0.0	0.0	0.0	0.0	0.0	4,530.0	182.0	0.0	3,904.0	444.0	0.0
Nursing Admin.	1,463.0	1,094.0	169.0	0.0	925.0	0.0	369.0	0.0	369.0	0.0	0.0	0.0	0.0	0.0	0.0
Medical Records	240.0	0.0	0.0	0.0	0.0	0.0	240.0	0.0	240.0	0.0	0.0	0.0	0.0	0.0	0.0
Social Services	381.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	381.0	0.0	0.0	0.0	0.0	0.0
SNF - Participating	12,317.0	12,317.0	4,499.0	0.0	7,818.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
NF - Non-Participating	7,134.0	0.0	0.0	0.0	0.0	0.0	7,134.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Other Long Term Care	4,105.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	4,105.0	2,479.0	1,626.0	0.0	0.0	0.0
Oxygen	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Physical Therapy	2,181.0	0.0	0.0	0.0	0.0	0.0	1,161.0	0.0	1,161.0	1,020.0	0.0	1,020.0	0.0	0.0	0.0
Occupational Therapy	187.0	0.0	0.0	0.0	0.0	0.0	187.0	0.0	187.0	0.0	0.0	0.0	0.0	0.0	0.0
Speech Pathology	40.0	0.0	0.0	0.0	0.0	0.0	40.0	0.0	40.0	0.0	0.0	0.0	0.0	0.0	0.0
Medical Supplies	144.0	144.0	0.0	0.0	144.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Drugs	78.0	43.0	25.0	0.0	18.0	0.0	35.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Gift Shop	886.0	0.0	0.0	0.0	0.0	0.0	886.0	0.0	886.0	0.0	0.0	0.0	0.0	0.0	0.0
Barber & Beauty	508.0	0.0	0.0	0.0	0.0	0.0	309.0	0.0	309.0	199.0	0.0	199.0	0.0	0.0	0.0
Cottages	54,012.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	54,012.0
Sub Total	98,120.0	15,720.0	5,687.0	0.0	9,445.0	588.0	12,115.0	7,694.0	4,421.0	14,053.0	2,845.0	3,896.0	3,974.0	3,338.0	56,232.0
Common Area	33,973.5	15,064.0	3,769.0	679.0	7,242.0	3,374.0	10,153.0	3,482.0	6,691.0	6,636.5	2,473.5	2,610.0	1,982.0	1,571.0	120.0
Total Square Footage	132,093.5	30,784.0	9,456.0	679.0	16,687.0	3,962.0	22,268.0	11,156.0	11,112.0	22,689.5	5,318.5	6,506.0	5,956.0	4,909.0	56,352.0

Total Square Footage	132,094
Less: Cottages	(56,352)
Facility Square Footage	75,742
PT Square Footage	2,181
OT Square Footage	187
ST Square Footage	40
Therapy Square Footage	2,408

CHI  
 NOBLE HORIZONS  
 THERAPY REVENUE RECONCILIATION -  
 THERAPY LOGS VS. GENERAL LEDGER  
 FYE SEPTEMBER 30, 2019  
 Balanced? Yes

Physical Therapy:

Inpatient - Inst. 02	# of Units Per Logs	Unit Charge	Revenue Per Log	G/L #	Revenue Per G/L	Adjust. to G/L	PMA Adj. Revenue	Adjusted Revenue	Difference	Explanation
Private	59		2,222.66	1202032003200	2,222.66	0.00	0.00	2,222.66	0.00	
Medicaid	11		510.02	1202032003210	510.02	0.00	0.00	510.02	0.00	
Medicare A	5,849		220,132.19	1202032003230	220,132.19	0.00	0.00	220,132.19	0.00	
Medicare B	5,765		208,428.06	1202032003240	207,718.77	709.29	0.00	208,428.06	0.00	
HMO - MA	827		32,553.40	1202032003260	32,553.40	0.00	0.00	32,553.40	0.00	
HMO - COMM	767		27,162.24	1202032003265	27,826.91	(664.67)	0.00	27,162.24	0.00	
<b>Total P/T</b>	<b>13,278</b>		<b>491,008.57</b>		<b>490,963.95</b>	<b>44.62</b>	<b>0.00</b>	<b>491,008.57</b>	<b>0.00</b>	

Occupational Therapy:

Inpatient - Inst. 02	# of Units Per Logs	Unit Charge	Revenue Per Log	G/L #	Revenue Per G/L	Adjust. to G/L	PMA Adj. Revenue	Adjusted Revenue	Difference	Explanation
Private	10		416.14	1202032013200	416.14	0.00	0.00	416.14	0.00	
Medicaid	11		532.77	1202032013210	532.77	0.00	0.00	532.77	0.00	
Medicare A	6,309		257,843.25	1202032013230	257,843.25	0.00	0.00	257,843.25	0.00	
Medicare B	4,418		179,861.58	1202032013240	179,604.09	257.49	0.00	179,861.58	0.00	
HMO - MA	858		35,755.05	1202032013260	35,755.05	0.00	0.00	35,755.05	0.00	
HMO - COMM	313		12,848.71	1202032013265	13,030.48	(181.77)	0.00	12,848.71	0.00	
<b>Total O/T</b>	<b>11,919</b>		<b>487,257.50</b>		<b>487,181.78</b>	<b>75.72</b>	<b>0.00</b>	<b>487,257.50</b>	<b>0.00</b>	

Speech Therapy:

Inpatient - Inst. 02	# of Units Per Logs	Unit Charge	Revenue Per Log	G/L #	Revenue Per G/L	Adjust. to G/L	PMA Adj. Revenue	Adjusted Revenue	Difference	Explanation
Private	2		187.30	1202032023200	187.30	0.00	0.00	187.30	0.00	
Medicaid	1		94.23	1202032023210	94.23	0.00	0.00	94.23	0.00	
Medicare A	238		22,642.83	1202032023230	22,642.83	0.00	0.00	22,642.83	0.00	
Medicare B	187		16,641.23	1202032023240	16,641.23	0.00	0.00	16,641.23	0.00	
HMO - MA	68		5,786.34	1202032023260	5,786.34	0.00	0.00	5,786.34	0.00	
HMO - COMM	10		934.47	1202032023265	934.47	0.00	0.00	934.47	0.00	
<b>Total S/T</b>	<b>506</b>		<b>46,286.40</b>		<b>46,286.40</b>	<b>0.00</b>	<b>0.00</b>	<b>46,286.40</b>	<b>0.00</b>	

**Gift Shop Overhead**

Outpatient therapy treatments associated with the outpatient program are included in the therapy treatments reported on Page 9, which effectively disallows all direct expenses. The therapy space is not leased. The following overhead and fair rent costs associated with the outpatient program are calculated as follows:

Calculation of Gift Shop Allocation

Total Square Footage	75,742
Square Footage of Gift Shop Space	886
Gift Shop Space as a % of Total Space	<u>1.1698%</u>
Gift Shop Space as a % of Total Space	<u><u>1.1698%</u></u>

Expense Items

A & G	Repairs and Maintenance	106,743
	Other Maintenance	154,148
	Heat	42,734
	Light & Power	<u>274,201</u>
	Total	577,826
	Gift Shop Allocation	<u>1.1698%</u>
	Unallowable Amount	<u><u>\$6,759</u></u>
House-keeping	Supplies	\$ 35,953
	Purchased Services	<u>\$ 1,150</u>
	Total	37,103
	Gift Shop Allocation	<u>1.1698%</u>
	Unallowable Amount	<u><u>\$434</u></u>
Capital	Property Tax	-
	Gift Shop Allocation	<u>1.1698%</u>
	Unallowable Amount	<u><u>\$0</u></u>
Insurance	Property Insurance (Not Including Auto)	65,317
	Gift Shop Allocation	<u>1.1698%</u>
	Unallowable Amount	<u><u>\$764</u></u>
Fair Rent	Real Property and Land (From 7/2016 Rate Comp Report) *	\$759,029
	Gift Shop Allocation	<u>1.1698%</u>
	Unallowable Amount	<u><u>\$8,879</u></u>
Deprec & Interest	Building Depreciation	218,057
	Building Interest	<u>54,686</u>
	Total	272,743
	Gift Shop Allocation	<u>1.1698%</u>
	Unallowable Amount	<u><u>\$3,191</u></u>

The Fair Rent figure comes from the 7/2016 Rate Computation Report which includes fixed assets through FYE 2015. M&SLLC needs to recalculate this disallowance to include the FYE 2016/2017/2018/2019 Fair Rent additions.

**F. Statement of Revenue**

Name of Facility	License No.	Report for Year Ended			Page	of
NOBLE HORIZONS	936-C	9/30/2019			30	37
Item	Total	CCNH	RHNS	Residential Care Home		
<b>I. Resident Room, Board &amp; Routine Care Revenue</b>						
1. a. Medicaid Residents ( <i>CT only</i> )	\$ 10,150,255	8,063,795	1,490,335	596,125		
b. Medicaid Room and Board Contractual Allowance **	\$ (4,938,874)	(3,905,220)	(811,251)	(222,403)		
2. a. Medicaid ( <i>All other states</i> )	\$					
b. Other States Room and Board Contractual Allowance **	\$					
3. a. Medicare Residents ( <i>all inclusive</i> )	\$ 1,244,790	429,375	815,415			
b. Medicare Room and Board Contractual Allowance **	\$ 176,353	22,879	153,474			
4. a. Private-Pay Residents and Other	\$ 4,269,821	1,438,186	2,282,615	549,020		
b. Private-Pay Room and Board Contractual Allowance **	\$ (35,646)	(11,274)	(9,132)	(15,240)		
<b>II. Other Resident Revenue</b>						
1. a. Prescription Drugs - Medicare	\$ 57,366	39,031	18,335			
b. Prescription Drugs - Medicare Contractual Allowance **	\$ (57,366)	(39,031)	(18,335)			
c. Prescription Drugs - Non-Medicare	\$ 17,021	11,581	5,440			
d. Prescription Drugs - Non-Medicare Contractual Allowance **	\$ (17,021)	(11,581)	(5,440)			
2. a. Medical Supplies - Medicare	\$ 700	476	224			
b. Medical Supplies - Medicare Contractual Allowance **	\$ (700)	(476)	(224)			
c. Medical Supplies - Non-Medicare	\$ 339	231	108			
d. Medical Supplies - Non-Medicare Contractual Allowance **	\$ (339)	(231)	(108)			
3. a. Physical Therapy - Medicare	\$ 427,851	291,099	136,752			
b. Physical Therapy - Medicare Contractual Allowance **	\$ (261,526)	(177,935)	(83,591)			
c. Physical Therapy - Non-Medicare	\$ 63,113	42,940	20,173			
d. Physical Therapy - Non-Medicare Contractual Allowance **	\$ (46,962)	(31,952)	(15,010)			
4. a. Speech Therapy - Medicare	\$ 39,284	26,707	12,577			
b. Speech Therapy - Medicare Contractual Allowance **	\$ (22,804)	(15,503)	(7,301)			
c. Speech Therapy - Non-Medicare	\$ 7,001	4,760	2,241			
d. Speech Therapy - Non-Medicare Contractual Allowance **	\$ (6,439)	(4,378)	(2,061)			
5. a. Occupational Therapy - Medicare	\$ 437,448	297,651	139,797			
b. Occupational Therapy - Medicare Contractual Allowance **	\$ (291,539)	(198,371)	(93,168)			
c. Occupational Therapy - Non-Medicare	\$ 49,735	33,841	15,894			
d. Occupational Therapy - Non-Medicare Contractual Allowance **	\$ (40,858)	(27,801)	(13,057)			
6. a. Other ( <i>Specify</i> ) - Medicare	\$					
b. Other ( <i>Specify</i> ) - Non-Medicare	\$ (45)	(31)	(14)			
<b>III. Total Resident Revenue</b> (Section I. thru Section II.)	\$ 11,220,958	6,278,768	4,034,688	907,502		
<b>IV. Other Revenue*</b>						
1. Meals sold to guests, employees & others	\$ 27,704	16,196	7,608	3,900		
2. Rental of rooms to non-residents	\$					
3. Telephone	\$ 847	537	253	57		
4. Rental of Television and Cable Services	\$					
5. Interest Income ( <i>Specify</i> )	\$ 836	531	249	56		
6. Private Duty Nurses' Fees	\$					
7. Barber, Coffee, Beauty and Gift shops	\$					
8. Other ( <i>Specify</i> )	\$ 4,818	3,138	1,473	207		
<b>V. Total Other Revenue</b> (1 thru 8)	\$ 34,205	20,402	9,583	4,220		
<b>VI. Total All Revenue</b> (III + V)	\$ 11,255,163	6,299,170	4,044,271	911,722		

\* 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	Residential Care Home
<b>Total Other Resident Revenue - Medicare</b>		\$ -	\$ -	\$ -

## Schedule of Other Non-Medicare Resident Revenue

## Related Exp

Page Ref	Description	CCNH	RHNS	Residential Care Home
Pg 13	Respiratory Therapy - Private	\$ (31)	\$ (14)	\$ -
<b>Total Other Resident Revenue</b>		\$ (31)	\$ (14)	\$ -

## Interest Income

## Account

Page Ref	Account	Balance	CCNH	RHNS	Residential Care Home
Pg 31 A8	Accounts Receivable		\$ 531	\$ 249	\$ 56
<b>Total Interest Income</b>			\$ 531	\$ 249	\$ 56

## Schedule of Other Revenue

Page Ref	Description	CCNH	RHNS	Residential Care Home
Pg 30 I8	Finance Charges	\$ 883	\$ 415	\$ 94
Pg 30 I8	Insurance Recovery - Damage to Bridge	\$ 1,067	\$ 501	\$ 113
Pg 30 I8	Laundry Revenue	\$ 1,055	\$ 495	\$ -
Pg 30 I8	Medical Record Income	\$ 39	\$ 18	\$ -
Pg 30 I8	Personal Supplies	\$ 412	\$ 194	\$ -
Pg 30 I8	Returned Check Fee	\$ (20)	\$ (10)	\$ -
Pg 30 I8	Flu Vaccine Revenue - Expense already disallowed	\$ 2,382	\$ 1,119	\$ -
Pg 30 I8	Loss on Sale of Equipment	\$ (2,680)	\$ (1,259)	\$ -
<b>Total Other Revenue</b>		\$ 3,138	\$ 1,473	\$ 207

## G. Balance Sheet

Name of Facility	License No.	Report for Year Ended	Page	of
NOBLE HORIZONS	936-C	9/30/2019	31	37
Account			Amount	
<b>Assets</b>				
A. Current Assets				
1. Cash ( <i>on hand and in banks</i> )			\$	8,224,329
2. Resident Accounts Receivable (Less Allowance for Bad Debts)			\$	982,291
3. Other Accounts Receivable (Excluding Owners or Related Parties)			\$	25,345
4. Inventories			\$	31,782
5. Prepaid Expenses			\$	25,182
a. Prepaid Other	25,182			
b. _____				
c. _____				
d. See Schedule				
6. Interest Receivable			\$	
7. Medicare Final Settlement Receivable			\$	
8. Other Current Assets ( <i>itemize</i> )			\$	
_____				
_____				
See Schedule				
<b>A-9. Total Current Assets</b> (Lines A1 thru 8)			\$	9,288,929
B. Fixed Assets				
1. Land			\$	2,737,278
2. Land Improvements	*Historical Cost	1,809,885	\$	320,520
	Accum. Depreciation	1,489,365	Net	
3. Buildings	*Historical Cost	16,151,636	\$	3,992,361
	Accum. Depreciation	12,159,275	Net	
4. Leasehold Improvements	*Historical Cost		\$	
	Accum. Depreciation		Net	
5. Non-Movable Equipment	*Historical Cost	4,523,693	\$	810,429
	Accum. Depreciation	3,713,264	Net	
6. Movable Equipment	*Historical Cost	2,516,849	\$	500,496
	Accum. Depreciation	2,016,353	Net	
7. Motor Vehicles	*Historical Cost	230,556	\$	19,356
	Accum. Depreciation	211,200	Net	
8. Minor Equipment-Not Depreciable			\$	
9. Other Fixed Assets ( <i>itemize</i> )			\$	109,773
Project in Progress	109,773			
<b>B-10. Total Fixed Assets</b> (Lines B1 thru 9)			\$	8,490,213

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

(Carry Total forward to next page)

## Schedule of Prepaid Expenses Page 31 Line A5

Page Ref	Line Ref	Description	
<b>Total Prepaid Expenses</b>			<b>\$ -</b>

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## Schedule of Other Current Assets (itemized) Page 31 Line A8

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

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

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

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## Schedule of Other Assets Page 32 Line D7

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

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## Schedule of Notes Payable (Itemize) Page 33 Line A2

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

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

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

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

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

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**G. Balance Sheet (cont'd)**

Name of Facility	License No.	Report for Year Ended	Page	of
NOBLE HORIZONS	936-C	9/30/2019	32	37
Account			Amount	
Total Brought Forward:			\$	17,779,142
C. Leasehold or like property recorded for Equity Purposes.				
1. Land			\$	
2. Land Improvements			*Historical Cost _____	
Accum. Depreciation _____			Net	
			\$	
3. Buildings			*Historical Cost _____	
Accum. Depreciation _____			Net	
			\$	
4. Non-Movable Equipment			*Historical Cost _____	
Accum. Depreciation _____			Net	
			\$	
5. Movable Equipment			*Historical Cost _____	
Accum. Depreciation _____			Net	
			\$	
6. Motor Vehicles			*Historical Cost _____	
Accum. Depreciation _____			Net	
			\$	
7. Minor Equipment-Not Depreciable			\$	
<b>C-8 Total Leasehold or Like Properties (C1 thru 7)</b>			\$	
D. Investment and Other Assets				
1. Deferred Deposits			\$	
2. Escrow Deposits			\$	
3. Organization Expense			*Historical Cost _____	
Accum. Depreciation _____			Net	
			\$	
4. Goodwill (Purchased Only)			\$	
5. Investments Related to Resident Care ( <i>itemize</i> )			\$	
Amount				
Loan Date				
6. Loans to Owners or Related Parties ( <i>itemize</i> )			\$	
Name and Address		Amount	Loan Date	
7. Other Assets ( <i>itemize</i> )			\$	22,990
Bond Issuance Costs (Net)		22,990		
See Schedule				
<b>D-8. Total Investments and Other Assets (Lines D1 thru 7)</b>			\$	22,990
<b>D-9. Total All Assets (Lines A9 + B10 + C8 + D8)</b>			\$	17,802,132

\* 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
NOBLE HORIZONS		936-C	9/30/2019	33	37
Account				Amount	
<b>Liabilities</b>					
A. Current Liabilities					
1. Trade Accounts Payable				\$	143,074
2. Notes Payable ( <i>itemize</i> )				\$	
Name of Lender					
Purpose					
Amount					
See Schedule					
3. Loans Payable for Equipment ( <i>Current portion</i> ) ( <i>itemize</i> )				\$	
Name of Lender		Purpose	Amount	Date Due	
4. Accrued Payroll ( <i>Exclusive of Owners and/or Stockholders only</i> )				\$	383,663
5. Accrued Payroll ( <i>Owners and/or Stockholders only</i> )				\$	
6. Accrued Payroll Taxes Payable				\$	9,885
7. Medicare Final Settlement Payable				\$	
8. Medicare Current Financing Payable				\$	
9. Mortgage Payable ( <i>Current Portion</i> )				\$	198,039
10. Interest Payable ( <i>Exclusive of Owner and/or Related Parties</i> )				\$	17,285
11. Accrued Income Taxes*				\$	
12. Other Current Liabilities ( <i>itemize</i> )				\$	308,423
Accrued Expenses		10,024	Resident Deposits	71,615	
Accrd Pmt In Lieu Of Tax		17,558	General Reserve-Current	39,000	
Nursing Home Tax		134,066			
Resident Personal Funds		36,160	See Schedule		
<b>A-13. Total Current Liabilities (Lines A1 thru 12)</b>				<b>\$</b>	<b>1,060,369</b>

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

(Carry Total forward to next page)

**G. Balance Sheet (cont'd)**

Name of Facility NOBLE HORIZONS		License No. 936-C	Report for Year Ended 9/30/2019	Page 34	of 37
Account				Amount	
Total Brought Forward:				1,060,369	
<b>Liabilities (cont'd)</b>					
B. Long-Term Liabilities					
1. Loans Payable-Equipment ( <i>itemize</i> )				\$	
Name of Lender	Purpose	Amount	Date Due		
2. Mortgages Payable				\$ 2,423,554	
3. Loans from Owners or Related Parties ( <i>itemize</i> )				\$	
Name and Address of Lender	Amount	Loan Date			
4. Other Long-Term Liabilities ( <i>itemize</i> )				\$	
_____					
_____					
See Schedule					
B-5. <b>Total Long-Term Liabilities</b> (Lines B1 thru 4)				\$ 2,423,554	
C. <b>Total All Liabilities</b> (Lines A-13 + B-5)				\$ 3,483,923	

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

Name of Facility	License No.	Report for Year Ended	Page	of
NOBLE HORIZONS	936-C	9/30/2019	35	37
Account			Amount	
<b>A. Reserves</b>				
1. Reserve for value of leased land			\$	
2. Reserve for depreciation value of leased buildings and appurtenances to be amortized			\$	
3. Reserve for depreciation value of leased personal property ( <i>Equity</i> )			\$	
4. Reserve for leasehold real properties on which fair rental value is based			\$	
5. Reserve for funds set aside as donor restricted			\$	
6. Total Reserves			\$	
<b>B. Net Worth</b>				
1. Owner's Capital			\$	
2. Capital Stock			\$	
3. Paid-in Surplus			\$	
4. Treasury Stock			\$	
5. Cumulated Earnings			\$	14,266,009
6. Gain or Loss for Period			\$	52,200
	10/1/2018	thru 9/30/2019		
7. Total Net Worth			\$	14,318,209
<b>C. Total Reserves and Net Worth</b>			\$	14,318,209
<b>D. Total Liabilities, Reserves, and Net Worth</b>			\$	17,802,132

### H. Changes in Total Net Worth

Name of Facility	License No.	Report for Year Ended	Page	of
NOBLE HORIZONS	936-C	9/30/2019	36	37
Account			Amount	
A. Balance at End of Prior Period as shown on Report of 09/30/2018			\$	14,129,298
B. Total Revenue ( <i>From Statement of Revenue Page 30</i> )			\$	11,255,163
C. Total Expenditures ( <i>From Statement of Expenditures Page 27</i> )			\$	11,518,290
D. Net Income or Deficit			\$	(263,127)
E. Balance			\$	13,866,171
F. Additions				
1. Additional Capital Contributed ( <i>itemize</i> )				
2. Other ( <i>itemize</i> )				
Cottages - Profit			315,326	
Transfers to Operating Fund			136,712	
F-3. Total Additions			\$	452,038
G. Deductions				
1. Drawings of Owners/Operators/Partners ( <i>Specify</i> )			\$	
Name and Address ( <i>No., City, State, Zip</i> )		Title	Amount	
2. Other Withdrawings ( <i>Specify</i> )			\$	
Purpose		Amount		
3. Total Deductions			\$	
H. <b>Balance at End of Period</b>			\$	14,318,209
				09/30/19

### I. Preparer's/Reviewer's Certification

Name of Facility NOBLE HORIZONS	License No. 936-C	Report for Year Ended 9/30/2019	Page 37	of 37
<i>Check appropriate category</i>				
<input checked="" type="checkbox"/> Chronic and Convalescent Nursing Home only (CCNH)	<input checked="" type="checkbox"/> Rest Home with Nursing Supervision only (RHNS)	<input checked="" type="checkbox"/> Residential Care Home		
<b>Preparer/Reviewer Certification</b>				
<p>I have prepared and reviewed this report and am familiar with the applicable regulations governing its preparation. I have read the most recent Federal and State issued field audit reports for the Facility and have inquired of appropriate personnel as to the possible inclusion in this report of expenses which are not reimbursable under the applicable regulations. All non-reimbursable expenses of which I am aware (except those expenses known to be automatically removed in the State rate computation system) as a result of reading reports, inquiry or other services performed by me are properly reported as such in this report on Pages 28 and 29 (adjustments to statement of expenditures). Further, the data contained in this report is in agreement with the books and records, as provided to me, by the Facility.</p>				
Signature of Preparer <i>Michelle Pascetta</i>	Title <i>Director of Reimbursement</i>	Date Signed <i>2/10/2020</i>		
Printed Name of Preparer Michelle Pascetta				
Address Address 217 Avery Heights, Hartford, CT 06106-4200		Phone Number (860) 527-9126 x518		
Contacted Person Regarding Additional Information Needed Regarding This Report Michelle Pascetta		Phone Number (860) 527-9126 x518		
Contact Email Address mpascetta@churchhomes.org				