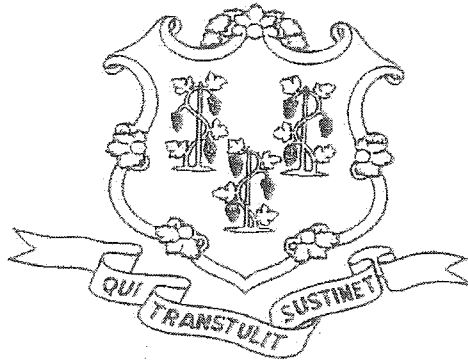


State of Connecticut



Annual Report of Long-Term Care Facility Cost Year 2022

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 <input checked="" type="checkbox"/> Nursing Home only (CCNH)	Rest Home with Nursing <input checked="" type="checkbox"/> Supervision only (RHNS)
<input checked="" type="checkbox"/> Residential Care Home	
Report for Year Beginning 10/1/2021	Report for Year Ending 9/30/2022

License Numbers:	CCNH 936-C	RHNS 177RH	Residential Care Home 1763	Medicare Provider 07-5236
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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 9/30/2022	Page 1	of 37
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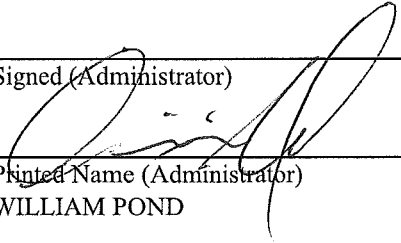
Administrator's/Owner's Certification

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, 2021 and ending September 30, 2022, 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	Signed (Owner)		Date
		11/25/22			
Printed Name (Administrator)			Printed Name (Owner)		
WILLIAM POND					
Subscribed and Sworn to before me:	State of	Date	Signed (Notary Public)	Comm. Expires	
Lauree Jean Frey	CT	1/23/23	Lauree Jean Frey	8/31/24	
Address of Notary Public					
17 Cobble Road, Salisbury CT 06068					

(Notary Seal)

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

Data Required for Real Wage Adjustment			Page 1A	of 37
Name of Facility NOBLE HORIZONS		Period Covered:	From 10/1/2021	To 9/30/2022
Address of Facility 17 COBBLE ROAD, SALISBURY, CT 06068				
Report Prepared By MICHELLE PASCETTA		Phone Number (860) 527-9126 x518	Date 1/31/2023	
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. Total Wages Paid	\$			
7. Total salaries paid	\$			
8. Total Wages and Salaries Paid (As per page 10 of Report)	\$			

Wages - Compensation computed on an hourly wage rate.

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

DO NOT include Fringe Benefit Costs.



BOARD OF DIRECTORS AND OFFICERS
2022-2023

OFFICERS AND DIRECTORS

David E. Canuel, Chairman

Res: 330 Norfolk Rd. (860) 985-0203
Litchfield, CT 06759

Thomas P. Kelley, Vice Chairman

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

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

Kenneth H. McGovern

Bus: President/Founder
KMR Executive Search LLC,
71 Raymond Road
Suite 220A
West Hartford, CT 06107
Res: 243 Steele Road
Apt. 434
West Hartford, CT 06117 (860)-558- 8291

P. Wayne Moore

Bus: Deputy Chief Investment Officer
City of Hartford
Res: 3 Buckingham Lane
West Hartford, CT 06117 (860) 985-4456

DIRECTORS

Margaret A. Golas

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

Mercedese E. Large

Res: 39 Timberwood Road (860)-306-2388
West Hartford, CT 06117 (860)-305-0099 (c)

Cynthia W. Shahan, Ph.D.

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

Cynthia J. Martinez, CPA

Bus: Executive Finance Director
NAFI Connecticut, Inc.
Res: 185 Main Street, Suite C
Farmington, CT 06032 (860)559-6815

Peter B. Matthews

Bus:
Res: 53 Heather Glen Road (860) 478-6187
Glastonbury, CT 06033

Larry C. Brown

Res: 1859 Hyland Creek Drive
Charlottesville, VA 22911 (860)-402-6670

DIRECTORS AND OFFICERS 2022-2023 (cont'd)

OFFICERS

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

THE DIRECTORS ARE UNCOMPENSATED EXCEPT FOR
FREE PARKING AND MEALS RECEIVED AT BOARD MEETINGS

General Information and Questionnaire Related Parties*

Name of Facility NOBLE HORIZONS	License No. 936-C	Report for Year Ended 9/30/2022	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 type="radio"/> Yes <input checked="" 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	Description of Goods/Services Provided	Indicate Where Costs are Included in Annual Report Page # / Line #	Actual Cost to the Related Party
Church Homes, Inc. Congregational	217 Avery Heights Hartford, CT 06106-4200	Management Services - See Page 17	Pg. 16, Line m12	607,170
Alliance Rehabilitation of CT, LLC	705A New Britain Avenue Hartford, CT 06106	Rehabilitation Services	Pg. 13 Lines B5a, B9a	577,189 See Page 4a
People's United Insurance Agency	Brattleboro, VT	Property Insurance with all CHI entities	Pg. 27	110,083
Church Homes, Inc. Pension Fund	217 Avery Heights, Hartford, CT 06106-4200	Pension Fund with all CHI entities	Pg. 15	375,289

* 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 -

Effective October 1, 2021 thru July 31, 2022:

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 10 corporate members representing approximately 25 entities. Noble Horizons 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.

Effective August 1, 2022:

Symbria Rehab of CT dissolved the above joint venture relationship. Transactions with Alliance Rehab of CT are no longer be construed as related party.

General Information and Questionnaire
Basis for Allocation of Costs

Name of Facility NOBLE HORIZONS	License No. 936-C	Report for Year Ended 9/30/2022	Page 5	of 37
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If the facility is licensed as CDH and/or RCH or provides AIDS or TBI services with special Medicaid rates, costs must be allocated to CCNH and RHNS as follows:

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

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

1. In the preparation of this Report, were all costs allocated as required? 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.

1	PTJM	Single User Access
1	PTK1	Web Browser Integration
1	PTK2	SendPro C Series Shipping Integration
1	SLB3	C300 SOFTGUARD
1	SLZBR-0	SendPro C300/C300/C400 Red Ink Ctg
1	STD6LA	Standard SLA-Equipment Service Agreement (for SendPro C200, C300, C400)
1	ZH24	Manual Weight Entry
1	ZH26	H202 50 LPM SPEED
1	ZHC3	SendPro C300 Base System Identifier
1	ZHD5	USPS Rates with Metered Letter
1	ZHD7	E COMM SERVICES FOR METERED LTR. BDL
1	ZHWM	10 LBS. / 5 KG WEIGHING OPTION FOR MP3!

Heavy gross weight: The amount shown by the Agreement scales, which may not represent the actual weight of the equipment.

Your Payment Plan

Initial Term: 63 months	Initial Payment Amount:	
Number of Months	Monthly Amount	Billed Quarterly at*
63	\$ 185.01	\$ 557.73

*Taxes and service charges apply. See the Agreement for details.

- Tax Exempt Certificate Attached
- Tax Exempt Certificate Not Required
- Purchase PowerSM transaction fees included
- Purchase PowerSM transaction fees extra

Your Signature Below

By signing below, you agree to be bound by all the terms of this Agreement including the Pitsco Bowers 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 Pitsco Bowers Terms) for an additional fee. If software is included in the Order, additional terms apply which are available by clicking on the hyperlinks for that software located at <http://www.pitsco.com> under the terms of the software and applicable terms and conditions. Those additional terms are incorporated by reference.

E-Signed: 01/29/2019 10:44 AM EDT

mskoston@pb.com
Title: Vice President/Account Executive
PB: 45.147.51.97
E-Signatures
PB: 2018011914155065

Lessee Signature _____
Print Name _____
Title _____
Date _____
Email Address _____

Pitsco Bowers Signature _____
Print Name _____
Title _____
Date _____

Sales Information

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

General Information and Questionnaire
Accounting Basis

Name of Facility NOBLE HORIZONS	License No. 936-C	Report for Year Ended 9/30/2022	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 CliftonLarsonAllen 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	\$	2,599
2 Collections & CMS Survey Issues	\$	19,429
3	\$	
4	\$	
5 Less: Portion allocated to cottages	\$	(1,805)
	Charge for Services Provided	
	\$	20,223

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
9/30/2022

Attachment Page 7A

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

General Business	633	A
Clinical Issues	919	A
CMS Survey	<u>17,020</u>	D
Sub Total	<u>18,572</u>	

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

General Business - Related to IL	1,047	D
Collections	<u>2,409</u>	D
Sub Total	<u>3,456</u>	

Total Legal Fees

22,028

A	Allowable	1,552	*
B	Issue has been settled in favor of the Provider	0	
C	Issue is still open - no settlement to date	0	
D	Disallowed	20,476	

* - General business are legal issues that arise during the course of a normal business year. These expenses are not related to a specific case for which there is a specific outcome.

Schedule of Resident Statistics (Cont'd)

Name of Facility NOBLE HORIZONS	License No. 936-C	Report for Year Ended 9/30/2022	Page 9	of 37
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4. Were there any changes in the certified bed capacity during the report year? Yes No
 If "YES", provide the following information:

Date of Change	Place of Change			Change in Beds						Capacity After Change			Reason for Change
	CCNH (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	4	42			7	8	6	8	
Per Diem Rate									
a. One bed rm.	623.68	293.33	293.33	550.00	550.00	305/260/245	157.26	n/a	
b. Two bed rms.	623.68	293.33	n/a	520.00	520.00	260.00	157.26	n/a	
c. Three or more bed rms.	n/a	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	5,312	4,082	1,230	
B. Medicaid (Exclusive of Part B)				
1. Maintenance Treatments				
2. Restorative Treatments				
C. Other	7,420	5,701	1,719	
D. Total Physical Therapy Treatments	12,732	9,783	2,949	

8. Total Number of Speech Therapy Treatments

	TOTAL	CCNH	RHNS	Residential Care Home
A. Medicare - Part B	427	328	99	
B. Medicaid (Exclusive of Part B)				
1. Maintenance Treatments				
2. Restorative Treatments				
C. Other	387	297	90	
D. Total Speech Therapy Treatments	814	625	189	

9. Total Number of Occupational Therapy Treatments

	TOTAL	CCNH	RHNS	Residential Care Home
A. Medicare - Part B	5,133	3,944	1,189	
B. Medicaid (Exclusive of Part B)				
1. Maintenance Treatments				
2. Restorative Treatments				
C. Other	7,101	5,456	1,645	
D. Total Occupational Therapy Treatments	12,234	9,400	2,834	

Report of Expenditures - Salaries & Wages

Name of Facility	License No.	Report for Year Ended	Page	of		
NOBLE HORIZONS	936-C	9/30/2022	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
A. Salaries and Wages*						
1. Operators/Owners (Complete also Sec. I of Schedule A1)						
2. Administrator(s) (Complete also Sec. III of Schedule A1)	99,299	1,392	29,931	420	9,550	134
3. Assistant Administrator (Complete also Sec. IV of Schedule A1)						
4. Other Administrative Salaries (telephone operator, clerks, receptionists, etc.)	312,476	11,652	94,187	3,512	67,064	2,639
5. Dietary Service						
a. Head Dietitian						
b. Food Service Supervisor	48,487	1,605	14,616	484	13,762	455
c. Dietary Workers	299,196	15,800	90,188	4,762	84,920	4,484
6. Housekeeping Service						
a. Head Housekeeper						
b. Other Housekeeping Workers	106,301	6,875	32,043	2,072		
7. Repairs & Maintenance Services						
a. Engineer or Chief of Maintenance	36,166	927	10,850	278	9,817	252
b. Other Maintenance Workers	83,809	3,922	25,143	1,176	22,748	1,064
8. Laundry Service						
a. Supervisor						
b. Other Laundry Workers	24,103	1,506	7,266	454		
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	112,001	1,702	33,858	514		
b. RN						
1. Direct Care	885,788	18,583	267,780	5,618		
2. Administrative**	144,044	2,580	43,515	779		
c. LPN						
1. Direct Care	515,056	11,975	155,704	3,620		
2. Administrative**						
d. Aides and Attendants	1,133,785	43,604	336,948	12,958	182,784	6,863
e. Physical Therapists						
f. Speech Therapists						
g. Occupational Therapists						
h. Recreation Workers	117,301	5,420	35,359	1,634	33,293	1,539
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	34,477	874	10,392	263	9,785	248
n. Marketing	69,175	1,875	20,852	565	6,653	180
o. Other (Specify)						
See Attached Schedule	20,167	440	6,079	133	5,724	125
A-13. Total Salary Expenditures	4,041,631	130,732	1,214,711	39,242	446,100	17,983

* 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	\$ 20,167	440	\$ 6,079	133	\$ 5,724	125
Total	\$ 20,167	440	\$ 6,079	133	\$ 5,724	125

Schedule of Other Fees (Page 13)

Service	CCNH		RHNS		Residential Care Home	
	\$	Hours	\$	Hours	\$	Hours
	\$ -	-	\$ -	-	\$ -	-
Total	\$ -	-	\$ -	-	\$ -	-

**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 9/30/2022		Name and Address of All Other Employment**	Page 11	of 37	
		Line Where Claimed on Page 10	Total Hours Worked				
Name	Salary Paid		Fringe Benefits and/or Other Payments (describe fully)	Full Description of Services Rendered	Total Hours Worked	Total Hours Worked	Compensation Received
	CCNH	RHNS					
Section I - Operators/Owners							
Section II - Other related parties of Operators/Owners employed in and paid by facility (EXCEPT those who may be the Administrator or Assistant Administrators who are identified on Page 12).							

* No allowance for salaries will be considered unless full information is provided. Use additional sheets if required.
 ** Include all employment worked during the cost year.

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

Name of Facility (as licensed) NOBLE HORIZONS	License No. 936-C	Report for Year Ended 9/30/2022			Page 12	of 37	
		CCNH	RHNS	Residential Care Home			
Name	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
Section III - Administrators***							
William Pond	Standard Employee Benefits Package	Responsible for the day-to-day operations of facility	1,946	A.2.			
Section IV - Assistant Administrators							

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

B. Report of Expenditures - Professional Fees

Name of Facility	License No.	Report for Year Ended	Page	of		
NOBLE HORIZONS	936-C	9/30/2022	13	37		
	Total Cost and Hours					
Item	CCNH	Hours	RHNS	Hours	Residential Care Home	Hours
*B. Direct care consultants paid on a fee for service basis in lieu of salary (For all such services complete Schedule B1)						
1. Dietitian	21,109	422	6,363	127	5,991	120
2. Dentist	5,614	31	1,692	9		
3. Pharmacist	8,511	108	2,566	33		
4. Podiatrist						
5. Physical Therapy						
a. Resident Care	201,699	3,809	60,801	1,148		
b. Other						
6. Social Worker						
7. Recreation Worker						
8. Physicians						
a. Medical Director (entire facility)	56,015	177	16,885	53		
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	30,268	457	9,153	138		
b. Other						
10. Occupational Therapist						
a. Resident Care	211,502	2,708	63,766	816		
b. Other						
11. Nurses and aides and attendants						
a. RN						
1. Direct Care	118,142	1,154	35,714	349		
2. Administrative***	8,198	50	2,478	15		
b. LPN						
1. Direct Care	90,881	1,321	27,474	399		
2. Administrative***						
c. Aides	92,232	2,373	27,411	705	14,054	361
d. Other						
12. Other (Specify) See Attached Schedule						
B-13 Total Fees Paid in Lieu of Salaries	844,171	12,610	254,303	3,792	20,045	481

* 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 9/30/2022	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	Dietician	<input type="radio"/>	<input checked="" type="radio"/>		
Elizabeth A. Dekker, DDS	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. & Amor Lamibao	Medical Director & Assistant 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, MDS Rescue & Strategic Solutions in Healthcare	Temporary Labor - RN	<input type="radio"/>	<input checked="" type="radio"/>		
Elder Crew, Eldercare Communications, Strategic Solutions in Healthcare & Twomagnets	Temporary Labor - LPN	<input type="radio"/>	<input checked="" type="radio"/>		
Elder Crew, Eldercare Comm, MAS Medical Staffing, Strategic Solutions in HC & Twomagnets	Temporary Labor - Aides	<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 NOBLE HORIZONS	License No. 936-C	Report for Year Ended 9/30/2022	Page 15	of 37
Item	Total	CCNH	RHNS	Residential Care Home
1. Administrative and General				
a. Employee Health & Welfare Benefits				
1. Workmen's Compensation	\$ 126,820	89,884	27,015	9,921
2. Disability Insurance	\$ 36,863	26,127	7,852	2,884
3. Unemployment Insurance	\$ 23,724	16,814	5,054	1,856
4. Social Security (F.I.C.A.)	\$ 414,816	294,003	88,362	32,451
5. Health Insurance	\$ 672,927	476,940	143,344	52,643
6. Life Insurance (employees only) (not-owners and not-operators)	\$ 5,717	4,052	1,218	447
7. Pensions (Non-Discriminatory) (not-owners and not-operators)	\$ 375,289	265,987	79,943	29,359
8. Uniform Allowance	\$ 3,492	2,475	744	273
9. Other (<i>Specify</i>) See Attached Schedule	\$ 12,034	8,529	2,564	941
b. Personal Retirement Plans, Pensions, and Profit Sharing Plans for Owners and Operators (Discriminatory)*	\$			
c. Bad Debts*	\$ (201,985)	(144,521)	(43,564)	(13,900)
d. Accounting and Auditing	\$			
e. Legal (<i>Services should be fully described on Page 7</i>)	\$ 20,223	14,470	4,362	1,391
f. Insurance on Lives of Owners and Operators (<i>Specify</i>)*	\$			
g. Office Supplies	\$ 19,174	13,289	4,008	1,877
h. Telephone and Cellular Phones				
1. Telephone & Pagers	\$ 55,538	39,738	11,978	3,822
2. Cellular Phones	\$ 5,799	4,149	1,251	399
i. Appraisal (<i>Specify purpose and attach copy</i>)*	\$			
j. Corporation Business Taxes (<i>franchise tax</i>)	\$			
k. Other Taxes (<i>Not related to property - See Page 22</i>)				
1. Income*	\$			
2. Other (<i>Specify</i>) See Attached Schedule	\$			
3. Resident Day User Fee	\$ 441,693	339,389	102,304	
Subtotal	\$ 2,012,124	1,451,325	436,435	124,364

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

(Carry Subtotals forward to next page)

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

Schedule of Other Employee Benefits

Description	CCNH	RHNS	Residential Care Home
Personal Time Accrued	\$ 6,618	\$ 1,989	\$ 730
Employee Vaccinations	\$ 2,164	\$ 651	\$ 239
Capitalized Benefits	\$ (253)	\$ (76)	\$ (28)
Total	\$ 8,529	\$ 2,564	\$ 941

Schedule of Other Taxes

Description	CCNH	RHNS	Residential Care Home
Total	\$ -	\$ -	\$ -

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

Name of Facility	License No.	Report for Year Ended		Page	of
NOBLE HORIZONS	936-C	9/30/2022		16	37
Item	Total	CCNH	RHNS	Residential Care Home	
Subtotals Brought Forward:	2,012,124	1,451,325	436,435	124,364	
l. Travel and Entertainment					
1. Resident Travel and Entertainment	\$ 205	145	43	17	
2. Holiday Parties for Staff	\$ 8,741	6,254	1,885	602	
3. Gifts to Staff and Residents	\$ 5,592	4,001	1,206	385	
4. Employee Travel	\$ 6,036	3,808	1,148	1,080	
5. Education Expenses Related to Seminars and Conventions	\$ 16,275	10,268	3,093	2,914	
6. Automobile Expense (<i>not purchase or depreciation</i>)	\$ 15,447	9,744	2,937	2,766	
7. Other (<i>Specify</i>) See Attached Schedule	\$				
m. Other Administrative and General Expenses					
1. Advertising Help Wanted (<i>all such expenses</i>)	\$ 14,504	9,361	2,821	2,322	
2. Advertising Telephone Directory (<i>all such expenses</i>)***	\$				
3. Advertising Other (<i>Specify</i>)*** See Attached Schedule	\$ 111,898	80,062	24,135	7,701	
4. Fund-Raising***	\$ 12,452	8,909	2,686	857	
5. Medical Records	\$				
6. Barber and Beauty Supplies (if this service is supplied directly and not by contract or fee for service)***	\$				
7. Postage	\$ 2,429	1,738	524	167	
* 8. Dues and Membership Fees to Professional Associations (<i>Specify</i>) See Attached Schedule	\$ 10,768	7,704	2,323	741	
8a. Dues to Chamber of Commerce & Other Non-Allowable Org.***	\$				
9. Subscriptions	\$ 616	427	128	61	
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>)	\$ 64,966	48,985	14,765	1,216	
12. Administrative Management Services**	\$ 607,170	434,433	130,954	41,783	
13. Other (<i>Specify</i>) See Attached Schedule	\$ 36,578	25,205	7,601	3,772	
C-14 Total Administrative & General Expenditures	\$ 2,925,801	2,102,369	632,684	190,748	

* 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
Total Other Travel and Entertainment	\$ -	\$ -	\$ -

Schedule of Other Advertising

Description	CCNH	RHNS	Residential Care Home
All Marketing Non-Salary Expenses	\$ 62,998	\$ 18,991	\$ 6,059
All Public Relations Non-Salary Expenses	\$ 17,064	\$ 5,144	\$ 1,642
Total Other Advertising	\$ 80,062	\$ 24,135	\$ 7,701

Schedule of Dues

Description	CCNH	RHNS	Residential Care Home
Leading Age	7,587	2,287	730
Staples	32	10	3
Staples	85	26	8
Total Dues	\$ 7,704	\$ 2,323	\$ 741

Schedule of Contributions

Description	CCNH	RHNS	Residential Care Home
Total Contributions	\$ -	\$ -	\$ -

Schedule of Other Administrative and General

Description	CCNH	RHNS	Residential Care Home
Bank Fees	\$ 105	\$ 32	\$ 10
CHEFA Administration Fee	\$ 1,080	\$ 326	\$ 59
Licenses - See Below	\$ 4,724	\$ 1,424	\$ 1,067
Penalties	\$ 9,736	\$ 2,935	\$ 936
Pre-Employment Services	\$ 5,868	\$ 1,770	\$ 1,241
Special Events & Functions	\$ 3,692	\$ 1,114	\$ 459
Total Other Administrative and General	\$ 25,205	\$ 7,601	\$ 3,772

Licenses:

Broadcast Music	\$ 1,862
CLIA	\$ 180
CTLTCMAP	\$ 350
Department of Construction Services	\$ 960
Department of Public Health	\$ 1,555
MPLC	\$ 2,212
Secretary of State - Notary	\$ 60
Torrington Area Health District	\$ 565
Sub Total	\$ 7,744
Less: Portion Allocated to Cottages	\$ (529)
Total Licenses	\$ 7,215

Schedule C-1 - Management Services*

Name of Facility NOBLE HORIZONS	License No. 936-C	Report for Year Ended 9/30/2022	Page of 17 37
Name & Address of Individual or Company Supplying Service	Cost of Management Service	Full Description of Mgmt. Service Provided	Indicate Where Costs are Included in Annual Report Page #/Line #
Church Homes, Inc. Congregational 217 Avery Heights Hartford, CT 06106-4200	607,170	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 9/30/2022		Page 18	of 37
Item		Total	CCNH	RHNS	Residential Care Home	
2. Dietary						
a. In-House Preparation & Service						
1.	Raw Food	\$ 335,921	211,902	63,875	60,144	
2.	Non-Food Supplies	\$ 25,984	16,391	4,941	4,652	
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>) _____						
2D. Total Dietary Expenditures (2a + b + c + d)		\$ 361,905	228,293	68,816	64,796	
2E. Dietary Questionnaire		Total	CCNH	RHNS	Residential Care Home	
F.	Resident Meals: Total no. of meals served per day:*	240	151	46	43	
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. 29,781	
K.	Is any revenue collected from these people?	<input checked="" type="radio"/> Yes	<input type="radio"/> No		If yes, specify amt. 29,781	
L.	Where is the revenue received reported in the Cost Report? (Page/Line Item) Page 30, Line IV, 1					
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 NOBLE HORIZONS		License No. 936-C	Report for Year Ended 9/30/2022		Page 19	of 37
Item		Total	CCNH	RHNS	Residential Care Home	
3. Laundry						
a. In-House Processing*	Lbs.	131,232	100,836	30,396		
1. Bed linens, cubicle curtains, draperies, gowns and other resident care items washed, ironed, and/or processed.***	Amt. \$	1,230	945	285		
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.	131,232	100,836	30,396		
	Amt. \$	271	208	63		
b. Purchased Services (by contract other than through Management Services) (Complete Schedule C-2 att. Page 21)	\$	62,208	45,558	13,733		2,917
c. Other (Specify)	\$					
3D. Total Laundry Expenditures (3a + b + c)	\$	63,709	46,711	14,081		2,917
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. \$320			
J. Did you receive revenue from these people?	<input checked="" type="radio"/> Yes	<input type="radio"/> No	If yes, specify amt. \$320			
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	9/30/2022	20	37	
Item		Total	CCNH	RHNS	Residential Care Home
4. Housekeeping	Sq. Ft. Serviced by Personnel	75,742	40,764	12,288	22,690
a. In-House Care					
1. Supplies - Cleaning (<i>Mops, pails, brooms, etc.</i>)	Amt. \$	28,328	15,246	4,596	8,486
b. Purchased Services (<i>by contract other than through Management Services</i>) (<i>Complete Schedule C-2 att. Page 21</i>)	Sq. Ft. Serviced by Personnel	75,742	40,764	12,288	22,690
	Amt. \$				
c. Other (<i>Specify</i>)		\$			
4D. Total Housekeeping Expenditures (4a + b + c)		\$ 28,328	15,246	4,596	8,486
5. Resident Care (Supplies)**					
a. Prescription Drugs***					
1. Own Pharmacy	\$				
2. Purchased from Value Health Care	\$	81,891	62,923	18,968	
b. Medicine Cabinet Drugs	\$				
c. Medical and Therapeutic Supplies	\$	176,986	135,992	40,994	
d. Ambulance/Limousine***	\$	1,892	1,454	438	
e. Oxygen					
1. For Emergency Use	\$				
2. Other***	\$	3,084	2,370	714	
f. X-rays and Related Radiological Procedures***	\$	9,840	7,561	2,279	
g. Dental (<i>Not dentists who should be included under salaries or fees</i>)	\$				
h. Laboratory***	\$	8,751	6,724	2,027	
i. Recreation	\$	39,822	25,307	7,597	6,918
j. Direct Management Services*	\$				
k. Indirect Management Services*	\$				
l. Other (<i>Specify</i>)**** See Attached Schedule	\$	21,295	15,919	4,799	577
5M. Total Resident Care Expenditures (5a - 5j)		\$ 343,561	258,250	77,816	7,495

* 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

Description	CCNH	RHNS	(Specify)
Equipment Rental - Month-to-Month - Oxygen, Pumps, Wheelchairs	\$ 29,067	\$ 8,762	\$ -
Medical and Therapeutic Supplies	\$ 55,534	\$ 16,741	\$ -
Medical and Therapeutic Supplies - Chargeable - Disallowed	\$ 4,800	\$ 1,447	\$ -
Disposable Incontinent Supplies	\$ 21,636	\$ 6,522	\$ -
Nursing Minor Equipment *	\$ 5,881	\$ 1,773	\$ -
Nutritional Supplements	\$ 5,618	\$ 1,693	\$ -
Prescription Drugs Not Covered by Medicaid	\$ 7,298	\$ 2,200	\$ -
Resident Vaccinations - Disallowed	\$ 6,158	\$ 1,856	\$ -
Total Other Resident Care	\$ 135,992	\$ 40,994	\$ -

* 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

Description	CCNH	RHNS	Residential Care Home
Pastoral Care Supplies	\$ 2,031	\$ 612	\$ 577
Physical Therapy Supplies	\$ 13,888	\$ 4,187	\$ -
Total Other Resident Care	\$ 15,919	\$ 4,799	\$ 577

**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 9/30/2022		Page of 21 37				
Name of Individual or Company	Address	Related ** to Owners, Operators, Officers		Explanation of Relationship	Full Explanation of Service Provided*	Total Cost/Page Ref.***			Pg	Line
		Yes	No			CCNH	RHNS	Residential Care Home		
Celtic Consulting	Cornwall, CT	O	O		Nursing Consulting Services	18,708	5,639		16	m11
Matrix	Bloomington, MN	O	O		Electronic Health Record Equipment/Software	19,836	5,979		16	m11
A&G Purchased Services Under \$10,000	Various	O	O		Maintenance, MIS	10,441	3,147	1,216	16	m11
Rinaldi Linen Service	Waterbury, CT	O	O		Laundry Contract	41,457	12,497	1,753	19	3b
Laundry Purchased Services Under \$10,000	Various	O	O		Laundry Contract	4,101	1,236	1,164	19	3b
Housekeeping Purchased Services Under \$10,000		O	O						20	4b
Steainpro	Sharon, CT	O	O		Carpeting/Flooring	10,619	3,201	5,910	22	6f
Otis Elevator	Charlotte, NC	O	O		Elevator Service	7,461	2,238	2,025	22	6f
Lawrence C. Casey Jr	Canaan, CT	O	O		Groundskeeping Service	22,034	6,610	5,981	22	6f
William Perotti & Sons, Inc.	East Canaan, CT	O	O		Heating/Air Conditioning & Plumbing Services	27,910	8,372	7,576	22	6f
Lawrence C. Casey Jr	Canaan, CT	O	O		Plowing and Sanding	19,892	5,967	5,399	22	6f
Welsh Sanitation	Hopewell Junction, NY	O	O		Refuse Removal	8,671	2,602	2,354	22	6f
Town of Salisbury	Salisbury, CT	O	O		Refuse Removal	5,066	1,520	1,375	22	6f
Maintenance Purchased Services Under \$10,000	Various	O	O			22,825	6,867	5,017	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 NOBLE HORIZONS	License No. 936-C	Report for Year Ended 9/30/2022			Page 22	of 37
Item		Total	CCNH	RHNS	Residential Care Home	
6. Maintenance & Operation of Plant						
a. Repairs & Maintenance	\$	148,703	94,538	28,369		25,796
b. Heat	\$	43,536	27,463	8,278		7,795
c. Light & Power	\$	262,208	165,404	49,858		46,946
d. Water	\$	41,038	26,115	7,835		7,088
e. Equipment Lease (<i>Provide detail on page 6</i>)	\$	1,717	1,266	382		69
f. Other (<i>itemize</i>) See Attached Schedule	\$	197,492	124,478	37,377		35,637
6g. Total Maint. & Operating Expense (6a - 6f)	\$	694,694	439,264	132,099		123,331
7. Depreciation (<i>complete schedule page 23*</i>)						
a. Land Improvements	\$	26,077	14,803	8,993		2,281
b. Building & Building Improvements	\$	203,525	100,947	52,050		50,528
c. Non-Movable Equipment	\$	82,583	50,929	16,159		15,495
d. Movable Equipment	\$	89,774	49,269	28,927		11,578
*7e. Total Depreciation Costs (7a + b + c + d)	\$	401,959	215,948	106,129		79,882
8. Amortization (<i>Complete att. Schedule Page 24*</i>)						
a. Organization Expense	\$					
b. Mortgage Expense	\$	1,644	1,213	365		66
c. Leasehold Improvements	\$					
d. Other (<i>Specify</i>) Deferred Marketing	\$					
*8e. Total Amortization Costs (8a + b + c + d)	\$	1,644	1,213	365		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. Total Property Expenses (7e + 8e + 9 + 10)	\$	403,603	217,161	106,494		79,948

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

Schedule of Other Repairs and Maintenance

Description	CCNH	RHNS	Residential Care Home
Equipment Maintenance Contract	\$ 12,596	\$ 3,794	\$ 2,634
Refuse Removal	\$ 16,902	\$ 5,076	\$ 4,195
Carpet/Flooring Service	\$ 10,619	\$ 3,201	\$ 5,910
Electrician Service	\$ 5,438	\$ 1,632	\$ 1,476
Elevator Service Contract	\$ 7,461	\$ 2,238	\$ 2,025
Exterminator Service	\$ 1,015	\$ 304	\$ 275
Grounds Service	\$ 22,034	\$ 6,610	\$ 5,981
Heating/Air Conditioning Service	\$ 17,455	\$ 5,236	\$ 4,738
Painting Service	\$ 611	\$ 183	\$ 166
Plowing & Sanding	\$ 19,892	\$ 5,967	\$ 5,399
Plumbing Service	\$ 10,455	\$ 3,136	\$ 2,838
Total Other Repairs and Maintenance	\$ 124,478	\$ 37,377	\$ 35,637

CON VS. Non-CON Depreciation -

<u>Asset Group</u>	<u>Cost</u>	<u>2022 Total Depreciation</u>	<u>2022 Deprec to Nursing Home</u>	<u>CCH</u>	<u>RHNS</u>	<u>RCH</u>	<u>Cottages</u>
Land Improvements:							
- CON	315,122	4,315	4,315	2,289	1,896	130	0
- Non-CON	<u>1,554,443</u>	<u>45,571</u>	<u>21,762</u>	<u>12,514</u>	<u>7,097</u>	<u>2,151</u>	<u>23,809</u>
Totals	<u>1,869,565</u>	<u>49,886</u>	<u>26,077</u>	<u>14,803</u>	<u>8,993</u>	<u>2,281</u>	<u>23,809</u>
Building & Improvements:							
- CON	3,336,305	85,059	85,059	52,221	29,745	3,094	0
- Non-CON	<u>13,494,625</u>	<u>370,669</u>	<u>118,466</u>	<u>48,726</u>	<u>22,305</u>	<u>47,434</u>	<u>252,203</u>
Totals	<u>16,830,931</u>	<u>455,728</u>	<u>203,525</u>	<u>100,947</u>	<u>52,050</u>	<u>50,528</u>	<u>252,203</u>
Fixed Equipment:							
- CON	1,045,676	0	0	0	0	0	0
- Non-CON	<u>3,796,278</u>	<u>130,686</u>	<u>82,583</u>	<u>50,929</u>	<u>16,159</u>	<u>15,495</u>	<u>48,103</u>
Totals	<u>4,841,955</u>	<u>130,686</u>	<u>82,583</u>	<u>50,929</u>	<u>16,159</u>	<u>15,495</u>	<u>48,103</u>
Moveable Equipment:							
- CON	526,475	0	0	0	0	0	0
- Non-CON	<u>1,721,913</u>	<u>111,530</u>	<u>89,774</u>	<u>49,269</u>	<u>28,927</u>	<u>11,578</u>	<u>21,756</u>
Totals	<u>2,248,388</u>	<u>111,530</u>	<u>89,774</u>	<u>49,269</u>	<u>28,927</u>	<u>11,578</u>	<u>21,756</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
Additions:					
10/1/2021	Cottage Walkway Lighting	\$ 23,606	\$ -	15	\$ -
11/1/2021	Side Walks for Front Cottages	\$ 9,555	\$ -	8	\$ -
Total additions for Land Improvements		\$ 33,161	\$ -		\$ -
Deletions:					
Total deletions for Land Improvements		\$ -	\$ -		\$ -

*Ties to Page 23, Line A3

**Ties to Page 23, Line A2

Schedule of Building Improvements Acquired during this report period

Acquisition Date	Description of Item	Total Cost	LTC Cost	Useful Life	LTC Depreciation
Additions:					
10/1/2021	Awning-CT D1	\$ 2,815	\$ -	15	\$ -
10/1/2021	Awning-CT D3	\$ 4,727	\$ -	15	\$ -
10/1/2021	Roof CT I	\$ 6,695	\$ -	10	\$ -
11/1/2021	Int paint CT A2	\$ 2,800	\$ -	5	\$ -
11/1/2021	Int Paint CT O1	\$ 5,600	\$ -	5	\$ -
11/1/2021	Carpeting CT O1	\$ 4,100	\$ -	5	\$ -
12/1/2021	Carpeting- CT N2	\$ 2,250	\$ -	5	\$ -
12/1/2021	Interior Painting-CT I2	\$ 5,600	\$ -	5	\$ -
12/1/2021	Interior Painting-CT N2	\$ 5,600	\$ -	5	\$ -
12/1/2021	Carpeting-CT I2	\$ 4,100	\$ -	5	\$ -
11/1/2021	Electric Fireplace CT R1	\$ 1,895	\$ -	15	\$ -
1/1/2022	Int Paint CT E1	\$ 2,800	\$ -	5	\$ -
2/1/2022	Carpet- CT E1	\$ 2,100	\$ -	5	\$ -
2/1/2022	Int painting CT H2	\$ 2,800	\$ -	5	\$ -
2/1/2022	Carpeting - CT H2	\$ 2,100	\$ -	5	\$ -
3/1/2022	Interior Paint CT N1	\$ 5,600	\$ -	5	\$ -
3/1/2022	Carpet/Painting CT M1	\$ 5,345	\$ -	5	\$ -
4/1/2022	Flooring - CT L4	\$ 3,375	\$ -	5	\$ -
4/1/2022	Int Painting CT L4	\$ 3,500	\$ -	5	\$ -
4/1/2022	Int Painting CT L3	\$ 7,500	\$ -	5	\$ -
4/1/2022	Carpeting CT L3	\$ 5,630	\$ -	5	\$ -
4/1/2022	Exterior Painting of 12 Cottages	\$ 25,000	\$ -	5	\$ -
4/1/2022	Sliding Glass Door-Priv Din Rm	\$ 5,013	\$ 5,013	15	\$ 167
4/1/2022	Flooring in Learning Center	\$ 7,788	\$ 7,788	5	\$ 779
5/1/2022	Carpet - CT C1	\$ 2,300	\$ -	5	\$ -
5/1/2022	Interior Painting- CT C1	\$ 2,800	\$ -	5	\$ -
5/1/2022	Roof	\$ 26,500	\$ 26,500	10	\$ 1,104
5/1/2022	Sprinkler Sys Improvements	\$ 11,980	\$ 11,980	25	\$ 200
6/1/2022	Int Paint CT F2	\$ 2,800	\$ -	5	\$ -
6/1/2022	Carpeting - CT F2	\$ 2,300	\$ -	5	\$ -
6/1/2022	Int paint CT G1	\$ 2,800	\$ -	5	\$ -
7/1/2022	Flooring- CT G1	\$ 4,400	\$ -	5	\$ -
6/1/2022	Window for Maintenance Office	\$ 1,221	\$ 840	20	\$ 14
8/1/2022	Interior Painting CT L2	\$ 5,600	\$ -	5	\$ -
8/1/2022	Carpet amd Flooring CT L2	\$ 7,300	\$ -	5	\$ -
8/1/2022	Cottage O1 Deck	\$ 3,475	\$ -	15	\$ -
8/1/2022	Cottage N2 Deck	\$ 7,675	\$ -	15	\$ -
9/1/2022	Carpet Rm 60	\$ 1,150	\$ 1,150	5	\$ 19
9/1/2022	Carpet CT D1	\$ 2,300	\$ -	5	\$ -
9/1/2022	Roof CT 1-4	\$ 42,685	\$ -	5	\$ -
9/1/2022	Interior Painting CT D1	\$ 2,800	\$ -	5	\$ -
Total additions for Building Improvements		\$ 254,819	\$ 53,271		\$ 2,283
Deletions:					
Total deletions for Building Improvements		\$ -	\$ -		\$ -

*Ties to Page 23, Line B3

**Ties to Page 23, Line B2

Schedule of Non-Movable Equipment Acquired during this report period

Acquisition Date	Description of Item	Total Cost	LTC Cost	Useful Life	LTC Depreciation
Additions:					
12/1/2021	Generator	\$ 55,860	\$ 55,860	20	\$ 2,327
12/1/2021	Hot Water Heater CT A2	\$ 1,936	\$ -	10	\$ -
1/1/2022	Roof Top Heat Exchanger	\$ 4,404	\$ 4,404	15	\$ 220
3/1/2022	Refrig unit for Walk In Cooler	\$ 8,383	\$ 8,383	10	\$ 490
4/1/2022	Fire Pump Repairs	\$ 35,686	\$ 35,686	20	\$ 892
6/1/2022	Refrigeration equip-Cooler	\$ 8,635	\$ 8,635	15	\$ 192
7/1/2022	Water Heater CT D4	\$ 1,842	\$ -	10	\$ -
7/1/2022	Awning CT C1	\$ 1,840	\$ -	10	\$ -
9/1/2022	Water Heater CT F2	\$ 1,721	\$ -	10	\$ -
Total additions for Non-Movable Equipment		\$ 120,307	\$ 112,968		\$ 4,121 *
Deletions:					
Total deletions for Non-Movable Equipment					
		\$ -	\$ -		\$ -

*Ties to Page 23, Line C3

**Ties to Page 23, Line C2

Schedule of Movable Equipment Acquired during this report period

Acquisition Date	Description of Item	Movable Category	Total Cost	LTC Cost	Useful Life	LTC Depreciation
Additions:						
10/1/2021	Laptop	Administrative	\$ 1,708	\$ 1,708	3	\$ 569
11/1/2021	Refrigerator- CT R2	Administrative	\$ 2,445	\$ -	10	\$ -
1/1/2022	Desk for ADNS Office	Administrative	\$ 1,523	\$ 1,523	20	\$ 57
12/1/2021	Wifi Service	Administrative	\$ 54,158	\$ 54,158	5	\$ 9,026
2/1/2022	Washer CT G1	Administrative	\$ 1,459	\$ -	10	\$ -
4/1/2022	Tray Delivery Carts	Administrative	\$ 2,869	\$ 2,869	10	\$ 143
4/1/2022	50th Anniversary Banners	Administrative	\$ 2,325	\$ 2,325	5	\$ 233
5/1/2022	Nurse Master Console	Administrative	\$ 3,744	\$ 3,744	10	\$ 156
6/1/2022	Desk	Administrative	\$ 1,319	\$ 1,319	20	\$ 22
7/1/2022	Fountain for pond	Administrative	\$ 1,437	\$ 988	10	\$ 25
8/1/2022	Dishwasher CT D3	Administrative	\$ 1,109	\$ -	10	\$ -
4/1/2022	Power Recliner - Common Area	Standard Resident	\$ 1,399	\$ 1,399	10	\$ 70
6/1/2022	Air Mattress	Standard Resident	\$ 2,179	\$ 2,179	5	\$ 145
Total additions for Movable Equipment			\$ 77,674	\$ 72,212		\$ 10,446 *
Deletions:						
Various	Various		\$ (54,832)	\$ (54,832)	-	\$ (1,262)
Total deletions for Movable Equipment			\$ (54,832)	\$ (54,832)		\$ (1,262) **

*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
Additions:					
Total additions for Leasehold Improvement		\$ -	\$ -		\$ -
Deletions:					
Total deletions for Leasehold Improvement					
		\$ -	\$ -		\$ -

*Ties to Page 24, Line C3

**Ties to Page 24, Line C2

Amortization Schedule*

Name of Facility		License No.		Report for Year Ended		Page	of		
NOBLE HORIZONS		936-C		9/30/2022		24	37		
Item	Date of Acquisition		Length of Amortization	Cost to Be Amortized	Accumulated Amort. to Beginning of Year's Operations	Basis for Computing Amortization**	Rate %	Amortization for This Year	Totals
	Month	Year							
A. Organization Expense									
1.									
2.									
3.									
A-4. Subtotal									
B. Mortgage Expense									
1. Bond Issuance Costs	12	2015		31,178	9,590	S/L	Var	1,644	
2.									
3.									
B-4. Subtotal									1,644
C. Leasehold Improvements and Other									
1. Acquired prior to this report period									
2. Disposals (attach schedule)									
3. Acquired during this report period (attach schedule)									
C-4. Subtotal									
D. Total Amortization									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 9/30/2022	Page 25	of 37
11. Property Questionnaire				
Part A				
Is the property either owned by the Facility or leased from a Related Party?*			<input checked="" type="radio"/> Yes <input type="radio"/> No	
			If "Yes," complete Part B. If "No," complete Part C.	
<small>*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.</small>				
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		
Part B - Owner and Related Parties	1st Mortgage	2nd Mortgage	3rd Mortgage	4th Mortgage
1. Financing				
a. Type of Financing (e.g., fixed, variable)	Fixed			
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 09/30/2022	2,011,062			
Complete if Mortgage was Refinanced During Current Cost Year				
g. Type of Financing (e.g., fixed, variable)				
h. Date of Refinancing				
i. New Interest Rate				
j. Term of Mortgage (number of years)				
k. Amount of Principal Borrowed				
l. Principal Outstanding on Note Paid-Off				
Part C - Arms-Length Leases for Real Property Improvements Only				
Name and Address of Lessor	Property Leased	Date of Lease	Term of Lease	Annual Amount of Lease

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

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

Name of Facility		License No.	Report for Year Ended			Page	of
NOBLE HORIZONS		936-C	9/30/2022			26	37
Item		Total	CCNH	RHNS	Residential Care Home		
12. Interest							
A. Building, Land Improvement & Non-Movable Equipment							
1. First Mortgage		\$ 42,532	31,361	9,453		1,718	
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. Total Building Interest Expense (A1 - A4 + B5)		\$ 42,532	31,361	9,453		1,718	

(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		9/30/2022			27	37
Item				Total	CCNH	RHNS	Residential Care Home	
Subtotals Brought Forward:				42,532	31,361	9,453	1,718	
12. C. Movable Equipment								
1. Automotive Equipment				\$				
A. Item		Rate	Amount					
Lender								
Address of Lender								
2. Other (<i>Specify</i>)				\$				
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 (<i>Specify</i>)				\$				
13. Total All Interest Expense (12B7 + 12C3 + 12D)				\$ 42,532	31,361	9,453	1,718	
14. Insurance								
a. Insurance on Property (buildings only)				\$ 78,954	50,243	15,073	13,638	
b. Insurance on Automobiles				\$ 12,827	8,162	2,449	2,216	
c. Insurance other than Property (as specified above)								
1. Umbrella (<i>Blanket Coverage</i>)				\$ 17,521	11,150	3,345	3,026	
2. Fire and Extended Coverage				\$				
3. Other (<i>Specify</i>)				\$ 781	497	149	135	
See Page 27a								
14d. Total Insurance Expenditures (14a + b + c)				\$ 110,083	70,052	21,016	19,015	
15. Total All Expenditures (A-13 thru C-14)				\$ 11,795,177	8,294,509	2,536,069	964,599	

Schedule of Other Insurance

Description	CCNH	RHNS	Residential Care Home
Crime	497	149	135
Total Other Resident Care	\$ 497	\$ 149	\$ 135

D. Adjustments to Statement of Expenditures

Name of Facility				License No.	Report for Year Ended	Page	of
NOBLE HORIZONS				936-C	9/30/2022	28	37
Item No.	Page No.	Line No.	Item Description	Total Amount of Decrease	CCNH	RHNS	Residential Care Home
Page 10 - Salaries and Wages							
1.			Outpatient Service Costs	\$			
2.	10	12.n	Salaries not related to Resident Care	\$ 96,680	69,175	20,852	6,653
3.			Occupational Therapy	\$			
4.			Other - See attached Schedule	\$ 15,158	10,514	3,159	1,485
Page 13 - Professional Fees							
5.			Resident Care Physicians **	\$			
6.	13	10.a	Occupational Therapy	\$ 275,268	211,502	63,766	
7.			Other - See attached Schedule	\$			
Pages 15 & 16 - Administrative and General							
8.			Discriminatory Benefits	\$			
9.	15	1.c	Bad Debts	\$ (201,985)	(144,521)	(43,564)	(13,900)
10.			Accounting	\$			
10a.	15	1.e	Legal	\$ 17,837	12,763	3,847	1,227
11.	30	IV.3	Telephone	\$ 330	236	71	23
12.	15	h.2	Cellular Telephone	\$ 4,359	3,119	940	300
13.			Life insurance premiums on the life of Owners, Partners, Operators	\$			
14.	16	1.2/3	Gifts, flowers and coffee shops	\$ 8,863	6,342	1,911	610
15.			Education expenditures to colleges or universities for tuition and related costs for owners and employees	\$			
16.			Travel for purposes of attending conferences or seminars outside the continental U.S. Other out-of-state travel in excess of one representative	\$			
17.	16	1.6	Automobile Expense (e.g. personal use)	\$ 10,299	6,497	1,958	1,844
18.	16	m.3	Unallowable Advertising *	\$ 111,898	80,062	24,135	7,701
19.			Income Tax / Corporate Business Tax	\$			
20.	16	m.4	Fund Raising / Contributions	\$ 12,452	8,909	2,686	857
21.	16	m.12	Unallowable Management Fees	\$ (15,440)	(11,048)	(3,330)	(1,062)
22.			Barber and Beauty	\$			
23.			Other - See attached Schedule	\$ 20,651	14,741	4,446	1,464
Page 18 - Dietary Expenditures							
24.	30	IV.1	Meals to employees, guests and others who are not residents	\$ 29,781	18,786	5,663	5,332
Page 19 - Laundry Expenditures							
25.	30	IV.8	Laundry services to employees, guests and others who are not residents	\$ 320	246	74	
Page 20 - Housekeeping Expenditures							
26.	29b/2	- / - / 1	Housekeeping services to employees, guests and others who are not residents	\$ 460	353	107	
Subtotal (Items 1 - 26)				\$ 386,931	287,676	86,721	12,534

* 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
30	IV.8	Restricted Fund Distribution - Employee Bonuses - Disallowed - Administr	\$ 1,883	\$ 567	\$ 428
30	IV.8	Restricted Fund Distribution - Employee Bonuses - Disallowed - Indirect	\$ 2,628	\$ 792	\$ 600
30	IV.8	Restricted Fund Distribution - Employee Bonuses - Disallowed - Direct	\$ 6,003	\$ 1,800	\$ 457
Total Other Salaries Adjustment			\$ 10,514	\$ 3,159	\$ 1,485

Schedule of Fees Adjustments

Page Ref	Line Ref	Description	CCNH	RHNS	Residential Care Home
Total Other Fees Adjustments			\$ -	\$ -	\$ -

Schedule of Other A&G Adjustments

Page Ref	Line Ref	Description	CCNH	RHNS	Residential Care Home
16	m.13	Bank Fees	\$ 105	\$ 32	\$ 10
16	m.13	CHEFA Administration Fee	\$ 1,080	\$ 326	\$ 59
16	m.13	Penalties	\$ 9,736	\$ 2,935	\$ 936
16	m.13	Special Events and Functions	\$ 3,692	\$ 1,114	\$ 459
30	IV.8	Medical Record Income	\$ 128	\$ 39	\$ -
Total Other A&G Adjustments			\$ 14,741	\$ 4,446	\$ 1,464

Automobile Expense - Disallowance

Noble Horizons reported 6 vehicles, including a utility vehicle. Since the facility had 110 beds in cost year 2022, the Provider is allowed 2 vehicles.

Depreciation Expense Disallowance:

Automobile Depreciation Per Page 23	\$ 19,585
Allowed Vehicles:	
2017 Ford Escape - Asset #6300	5,401
2020 Ford Bus - Asset #6641	<u>14,184</u>
Allowed Amount Allocated to Annual Report	<u>19,585</u>
Disallowed Depreciation Expense	<u>\$ -</u>

Automobile Expense Disallowance:

Automobile Expense per Page 16	\$ 15,447
% Disallowed (4 Vehicles out of 6)	<u>66.67%</u>
Disallowed Automobile Expense	<u>\$10,299</u>

Insurance Expense Disallowance:

Disallowed Vehicles in Excess of State Guidelines:

	<u>Asset Cost</u>	<u>Insur</u>		
Utility Vehicle - Asset #2452	7,900.00	-	Disallow	-
2012 Ford E350 Bus - Asset #4917	52,518.00	2,965.00	Allow	-
2005 Honda Odyssey - Asset #5444	11,000.00	2,583.00	Disallow	2,583
2017 Ford Escape- Asset #6300	21,607.50	1,743.00	Disallow	1,743
2020 Ford Bus - Asset #6641	56,736.00	3,310.00	Allow	-
2012 Chevrolet Silverado - Asset #6749	15,000.00	1,402.00	Disallow	<u>1,402</u>
Disallowed Insurance Expense Amount				<u>\$5,728</u>

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

Name of Facility				License No.	Report for Year Ended	Page	of
NOBLE HORIZONS				936-C	9/30/2022	29	37
Item No.	Page No.	Line No.	Item Description	Total Amount of Decrease	CCNH	RHNS	Residential Care Home
Subtotals Brought Forward				\$ 386,931	287,676	86,721	12,534
Page 20 - Resident Care Supplies***							
27.	20	5.a.2	Prescription Drugs	\$ 81,891	62,923	18,968	
28.	20	5.d	Ambulance/Limousine	\$ 1,892	1,454	438	
29.	20	5.f	X-rays, etc	\$ 9,840	7,561	2,279	
30.	20	5.h	Laboratory	\$ 8,751	6,724	2,027	
31.	20/30	5c/IV	Medical Supplies	\$ 14,343	11,021	3,322	
32.	20	5.e.2	Oxygen (non emergency)	\$ 3,084	2,370	714	
33.			Occupational Therapy	\$			
34.			Other - See Attached Schedule	\$ 47,934	32,890	9,887	5,157
Page 22 - Maintenance and Property							
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	\$ 10,586	6,678	2,013	1,895
Page 27 - Insurance							
40.			Mortgage Insurance	\$			
41.	28b/2		Property Insurance	\$ 7,308	4,642	1,394	1,272
Other - Miscellaneous							
42.			Other - Indirect	\$			
43.	30	IV.5/8	Interest Income on Account Rec.	\$ 448	320	97	31
44.			Other - Miscellaneous Administrative	\$			
45.			Management Fees Direct	\$			
46.			Management Fees Indirect	\$			
47.			Other - Direct	\$			
Not For Profit Providers Only							
48.			Building/Non Movable Eq. Depreciation Unallowable Building Interest - See Attached Schedule	\$ 3,995	2,543	762	690
49. Total Amount of Decrease (Items 1 - 48)				\$ 577,003	426,802	128,622	21,579

*** 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	\$ 19,002	\$ 5,700	\$ 5,157
Pg 20	5.1	Physical Therapy Supplies	\$ 13,888	\$ 4,187	\$ -
Total Other Ancillary Costs			\$ 32,890	\$ 9,887	\$ 5,157

Schedule of Excess Movable Equipment Depreciation

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

Schedule of Other Property Adjustments

Page Ref	Line Ref	Description	CCNH	RHNS	Residential Care Home
Pg 29b		Outpatient Therapy Allocation	\$ 1,867	\$ 563	\$ 530
Pg 29c		Gift Shop Allocation	\$ 4,811	\$ 1,450	\$ 1,365
Total Other Property Adjustments			\$ 6,678	\$ 2,013	\$ 1,895

Schedule of Other - Indirect Adjustments

Page Ref	Line Ref	Description	CCNH	RHNS	Residential Care Home
Total Other Adjustments			\$ -	\$ -	\$ -

Schedule of Other - Miscellaneous Administrative Adjustments

Page Ref	Line Ref	Description	CCNH	RHNS	Residential Care Home
Total Other Adjustments			\$ -	\$ -	\$ -

Page Ref	Line Ref	Description	CCNH	RHNS	Residential Care Home
Total Other Adjustments			\$ -	\$ -	\$ -

Schedule of Unallowable Building Interest

Page Ref	Line Ref	Description	CCNH	RHNS	Residential Care Home
Pg 29b		Outpatient Therapy Allocation	\$ 711	\$ 213	\$ 193
Pg 29c		Gift Shop Allocation	\$ 1,832	\$ 549	\$ 497
Total Unallowable Building Interest			\$ 2,543	\$ 762	\$ 690

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	<u>3.1792%</u>

Total Therapy Treatments	25,780
Outpatient Therapy Treatments	3,682
Outpatient Therapy Treatments as a % of Total Treatments	<u>14.2824%</u>

Outpatient Allocation of Therapy Space	<u><u>0.4541%</u></u>
--	-----------------------

Expense Items

A & G	Repairs and Maintenance	148,703
	Other Maintenance	197,492
	Heat	43,536
	Light & Power	262,208
	Total	<u>651,939</u>
	Outpatient Allocation	<u>0.4541%</u>
	Unallowable Amount	<u><u>\$2,960</u></u>

House-keeping	Supplies	\$ 28,328
	Purchased Services	\$ -
	Total	<u>28,328</u>
	Outpatient Allocation	<u>0.4541%</u>
	Unallowable Amount	<u><u>\$129</u></u>

Capital	Property Tax	-
	Outpatient Allocation	<u>0.4541%</u>
	Unallowable Amount	<u><u>\$0</u></u>

Insurance	Property Insurance (Not Including Auto)	97,256
	Outpatient Allocation	<u>0.4541%</u>
	Unallowable Amount	<u><u>\$442</u></u>

Fair Rent	Real Property and Land (From 7/2022 Rate Comp Report) *	\$458,783
	Outpatient Allocation	<u>0.4541%</u>
	Unallowable Amount	<u><u>\$2,083</u></u>

Deprec & Interest	Building Depreciation	203,525
	Building Interest	42,532
	Total	<u>246,057</u>
	Outpatient Allocation	<u>0.4541%</u>
	Unallowable Amount	<u><u>\$1,117</u></u>

* - The Fair Rent figure comes from the 7/2022 Rate Computation Report which includes fixed assets through FYE 2021. M&SLLC needs to recalculate this disallowance to include the FYE 2022 Fair Rent additions.

CHI
 NOBLE HORIZONS
 MEDICARE COST REPORT
 SQUARE FOOTAGE STATISTICS
 CYE SEPTEMBER 30, 2022

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	4,228.0	482.0	56.0	0.0	258.0	168.0	620.0	357.0	263.0	3,126.0	0.0	556.0	0.0	2,570.0	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	5,322.0	680.0	680.0	0.0	0.0	0.0	0.0	0.0	0.0	4,642.0	182.0	0.0	3,904.0	556.0	0.0
Nursing Admin.	1,505.0	1,094.0	169.0	0.0	925.0	0.0	185.0	0.0	165.0	246.0	0.0	140.0	0.0	106.0	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	260.0	260.0	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
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	98,288.0	15,980.0	5,947.0	0.0	9,445.0	588.0	11,911.0	7,694.0	4,217.0	14,165.0	2,845.0	3,896.0	3,974.0	3,450.0	56,232.0
Common Area	33,805.5	14,804.0	3,509.0	679.0	7,242.0	3,374.0	10,357.0	3,462.0	6,895.0	8,524.5	2,473.5	2,610.0	1,982.0	1,459.0	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, 2022
 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
Private	0		0.00	1202032003200	0.00	0.00	0.00	0.00	0.00
Medicaid	0		0.00	1202032003210	0.00	0.00	0.00	0.00	0.00
Medicare A	4,658		166,618.32	1202032003230	165,210.74	1,407.58	0.00	166,618.32	0.00
Medicare B	5,312		186,987.66	1202032003240	187,409.31	(421.65)	0.00	186,987.66	0.00
HMO - MA	872		31,753.24	1202032003260	31,570.56	182.68	0.00	31,753.24	0.00
HMO - COMM	1,890		64,815.62	1202032003265	65,984.23	(1,168.61)	0.00	64,815.62	0.00
Total P/T	12,732		450,174.84		450,174.84	0.00	0.00	450,174.84	0.00

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
Private	4		202.99	1202032013200	202.99	0.00	0.00	202.99	0.00
Medicaid	0		0.00	1202032013210	0.00	0.00	0.00	0.00	0.00
Medicare A	4,655		182,619.05	1202032013230	181,330.06	1,288.99	0.00	182,619.05	0.00
Medicare B	5,133		202,042.61	1202032013240	203,784.61	(1,742.00)	0.00	202,042.61	0.00
HMO - MA	862		34,634.98	1202032013260	34,517.26	117.72	0.00	34,634.98	0.00
HMO - COMM	1,580		62,158.83	1202032013265	61,823.54	335.29	0.00	62,158.83	0.00
Total O/T	12,234		481,658.46		481,658.46	0.00	0.00	481,658.46	0.00

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
Private	0		0.00	1202032023200	0.00	0.00	0.00	0.00	0.00
Medicaid	0		0.00	1202032023210	0.00	0.00	0.00	0.00	0.00
Medicare A	227		18,977.09	1202032023230	18,977.09	0.00	0.00	18,977.09	0.00
Medicare B	427		32,928.03	1202032023240	33,020.52	(92.49)	0.00	32,928.03	0.00
HMO - MA	36		2,649.93	1202032023260	2,557.44	92.49	0.00	2,649.93	0.00
HMO - COMM	124		11,603.76	1202032023265	11,603.76	0.00	0.00	11,603.76	0.00
Total S/T	814		66,158.81		66,158.81	0.00	0.00	66,158.81	0.00

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	148,703
	Other Maintenance	197,492
	Heat	43,536
	Light & Power	262,208
	Total	<u>651,939</u>
	Gift Shop Allocation	<u>1.1698%</u>
	Unallowable Amount	<u><u>\$7,626</u></u>
House-keeping	Supplies	\$ 28,328
	Purchased Services	\$ -
	Total	<u>28,328</u>
	Gift Shop Allocation	<u>1.1698%</u>
	Unallowable Amount	<u><u>\$331</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)	97,256
	Gift Shop Allocation	<u>1.1698%</u>
	Unallowable Amount	<u><u>\$1,138</u></u>
Fair Rent	Real Property and Land (From 7/2022 Rate Comp Report) *	\$458,783
	Gift Shop Allocation	<u>1.1698%</u>
	Unallowable Amount	<u><u>\$5,367</u></u>
Deprec & Interest	Building Depreciation	203,525
	Building Interest	42,532
	Total	<u>246,057</u>
	Gift Shop Allocation	<u>1.1698%</u>
	Unallowable Amount	<u><u>\$2,878</u></u>

* - The Fair Rent figure comes from the 7/2022 Rate Computation Report which includes fixed assets through FYE 2021. M&SLLC needs to recalculate this disallowance to include the FYE 2022 Fair Rent additions.

F. Statement of Revenue

Name of Facility	License No.	Report for Year Ended			Page	of
NOBLE HORIZONS	936-C	9/30/2022			30	37
Item	Total	CCNH	RHNS	Residential Care Home		
I. Resident Room, Board & Routine Care Revenue						
1. a. Medicaid Residents (<i>CT only</i>)	\$ 9,057,565	7,969,295	234,410	853,860		
b. Medicaid Room and Board Contractual Allowance **	\$ (3,831,641)	(3,383,000)	(118,332)	(330,309)		
2. a. Medicaid (<i>All other states</i>)	\$					
b. Other States Room and Board Contractual Allowance **	\$					
3. a. Medicare Residents (<i>all inclusive</i>)	\$ 1,230,445	463,785	766,660			
b. Medicare Room and Board Contractual Allowance **	\$ 282,902	116,430	166,472			
4. a. Private-Pay Residents and Other	\$ 3,464,025	1,163,885	1,828,065	472,075		
b. Private-Pay Room and Board Contractual Allowance **	\$ (83,694)	(33,887)	(49,807)			
II. Other Resident Revenue						
1. a. Prescription Drugs - Medicare	\$ 56,291	43,253	13,038			
b. Prescription Drugs - Medicare Contractual Allowance **	\$ (56,291)	(43,253)	(13,038)			
c. Prescription Drugs - Non-Medicare	\$ 15,501	11,911	3,590			
d. Prescription Drugs - Non-Medicare Contractual Allowance **	\$ (15,501)	(11,911)	(3,590)			
2. a. Medical Supplies - Medicare	\$					
b. Medical Supplies - Medicare Contractual Allowance **	\$					
c. Medical Supplies - Non-Medicare	\$					
d. Medical Supplies - Non-Medicare Contractual Allowance **	\$					
3. a. Physical Therapy - Medicare	\$ 352,620	270,946	81,674			
b. Physical Therapy - Medicare Contractual Allowance **	\$ (206,253)	(158,480)	(47,773)			
c. Physical Therapy - Non-Medicare	\$ 97,555	74,959	22,596			
d. Physical Therapy - Non-Medicare Contractual Allowance **	\$ (76,843)	(59,045)	(17,798)			
4. a. Speech Therapy - Medicare	\$ 51,998	39,925	12,073			
b. Speech Therapy - Medicare Contractual Allowance **	\$ (19,132)	(14,690)	(4,442)			
c. Speech Therapy - Non-Medicare	\$ 14,162	10,874	3,288			
d. Speech Therapy - Non-Medicare Contractual Allowance **	\$ (2,558)	(1,964)	(594)			
5. a. Occupational Therapy - Medicare	\$ 385,115	295,903	89,212			
b. Occupational Therapy - Medicare Contractual Allowance **	\$ (229,346)	(176,218)	(53,128)			
c. Occupational Therapy - Non-Medicare	\$ 96,544	74,180	22,364			
d. Occupational Therapy - Non-Medicare Contractual Allowance **	\$ (35,806)	(27,512)	(8,294)			
6. a. Other (<i>Specify</i>) - Medicare	\$					
b. Other (<i>Specify</i>) - Non-Medicare	\$					
III. Total Resident Revenue (Section I. thru Section II.)	\$ 10,547,658	6,625,386	2,926,646	995,626		
IV. Other Revenue*						
1. Meals sold to guests, employees & others	\$ 29,781	18,786	5,663	5,332		
2. Rental of rooms to non-residents	\$					
3. Telephone	\$ 330	236	71	23		
4. Rental of Television and Cable Services	\$					
5. Interest Income (<i>Specify</i>)	\$ 42	30	9	3		
6. Private Duty Nurses' Fees	\$					
7. Barber, Coffee, Beauty and Gift shops	\$					
8. Other (<i>Specify</i>)	\$ 178,747	134,875	40,637	3,235		
V. Total Other Revenue (1 thru 8)	\$ 208,900	153,927	46,380	8,593		
VI. Total All Revenue (III + V)	\$ 10,756,558	6,779,313	2,973,026	1,004,219		

* 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
	Total Other Resident Revenue - Medicare	\$ -	\$ -	\$ -

Schedule of Other Non-Medicare Resident Revenue

Related Exp

Page Ref	Description	CCNH	RHNS	Residential Care Home
	Total Other Resident Revenue	\$ -	\$ -	\$ -

Interest Income

Account

Page Ref	Account	Balance	CCNH	RHNS	Residential Care Home
Pg 30 I5	Accounts Receivable		\$ 30	\$ 9	\$ 3
	Total Interest Income		\$ 30	\$ 9	\$ 3

Schedule of Other Revenue

Page Ref	Description	CCNH	RHNS	Residential Care Home
Pg 30 I8	Finance Charges - Disallowed	\$ 290	\$ 88	\$ 28
Pg 30 I8	Grants - ARPA	\$ 27,710	\$ 8,353	\$ -
Pg 30 I8	Grants - Government	\$ 82,752	\$ 24,944	\$ -
Pg 30 I8	Laundry Revenue - Disallowed	\$ 246	\$ 74	\$ -
Pg 30 I8	Medical Record Income - Disallowed	\$ 128	\$ 39	\$ -
Pg 30 I8	Optum - Quality Incentive Payment	\$ 3,254	\$ 981	\$ -
Pg 30 I8	Provider Tax Refund - Prior Year	\$ 1,289	\$ 388	\$ -
Pg 30 I8	Personal Supplies - Disallowed	\$ 63	\$ 19	\$ -
Pg 30 I8	Flu Vaccine Revenue - Expense already disallowed	\$ 3,256	\$ 981	\$ -
Pg 30 I8	Loss on Disposal of Moveable Equipment - See Page 23	\$ (970)	\$ (292)	\$ -
Pg 30 I8	Gain on Sale of 2012 Ford Escape	\$ 5,906	\$ 1,772	\$ 1,603
Pg 30 I8	Gain on Sale of 2006 Ford Pick Up	\$ 437	\$ 131	\$ 119
Pg 30 I8	Restricted Fund Distribution - Employee Bonuses - Disallowed - Administrative	\$ 1,883	\$ 567	\$ 428
Pg 30 I8	Restricted Fund Distribution - Employee Bonuses - Disallowed - Indirect	\$ 2,628	\$ 792	\$ 600
Pg 30 I8	Restricted Fund Distribution - Employee Bonuses - Disallowed - Direct	\$ 6,003	\$ 1,800	\$ 457
	Total Other Revenue	\$ 134,875	\$ 40,637	\$ 3,235

G. Balance Sheet

Name of Facility	License No.	Report for Year Ended	Page	of
NOBLE HORIZONS	936-C	9/30/2022	31	37
Account			Amount	
Assets				
A. Current Assets				
1. Cash (<i>on hand and in banks</i>)			\$	10,826,832
2. Resident Accounts Receivable (Less Allowance for Bad Debts)			\$	702,743
3. Other Accounts Receivable (Excluding Owners or Related Parties)			\$	65,927
4. Inventories			\$	36,311
5. Prepaid Expenses			\$	53,097
a. Prepaid Sewer Assessment	24,053			
b. Prepaid Other	29,044			
c. _____				
d. See Schedule				
6. Interest Receivable			\$	
7. Medicare Final Settlement Receivable			\$	
8. Other Current Assets (<i>itemize</i>)			\$	

See Schedule				
A-9. Total Current Assets (Lines A1 thru 8)			\$	11,684,910
B. Fixed Assets				
1. Land			\$	2,737,278
2. Land Improvements	*Historical Cost	1,869,566	\$	216,004
	Accum. Depreciation	1,653,562		Net
3. Buildings	*Historical Cost	16,830,931	\$	3,310,817
	Accum. Depreciation	13,520,114		Net
4. Leasehold Improvements	*Historical Cost	_____	\$	
	Accum. Depreciation	_____		Net
5. Non-Movable Equipment	*Historical Cost	4,841,954	\$	694,996
	Accum. Depreciation	4,146,958		Net
6. Movable Equipment	*Historical Cost	2,075,777	\$	319,946
	Accum. Depreciation	1,755,831		Net
7. Motor Vehicles	*Historical Cost	172,611	\$	48,679
	Accum. Depreciation	123,932		Net
8. Minor Equipment-Not Depreciable			\$	
9. Other Fixed Assets (<i>itemize</i>)			\$	33,844
Project in Progress	33,844			
B-10. Total Fixed Assets (Lines B1 thru 9)			\$	7,361,564

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

(Carry Total forward to next page)

Schedule of Prepaid Expenses Page 31 Line A5

Page Ref Line Ref Description

Total Prepaid Expenses			\$ -

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

Page Ref Line Ref Description

Total Other Current Assets (Itemize)			\$ -

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

Page Ref Line Ref Description

Total Other Other Fixed Assets (Itemize)			\$ -

Schedule of Other Assets Page 32 Line D7

Page Ref Line Ref Description

Total Other Assets			\$ -

Schedule of Notes Payable (Itemize) Page 33 Line A2

Page Ref Line Ref Description

Total Notes Payable			\$ -

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

Page Ref Line Ref Description

Total Other Current Liabilities (Itemize)			\$ -

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

Page Ref Line Ref Description

Total Other Current Liabilities (Itemize)			\$ -

G. Balance Sheet (cont'd)

Name of Facility		License No.	Report for Year Ended	Page	of	
NOBLE HORIZONS		936-C	9/30/2022	32	37	
Account				Amount		
Total Brought Forward:				\$	19,046,474	
C. Leasehold or like property recorded for Equity Purposes.						
1. Land						
2. Land Improvements						
*Historical Cost _____						
Accum. Depreciation _____				Net		
				\$		
3. Buildings						
*Historical Cost _____						
Accum. Depreciation _____				Net		
				\$		
4. Non-Movable Equipment						
*Historical Cost _____						
Accum. Depreciation _____				Net		
				\$		
5. Movable Equipment						
*Historical Cost _____						
Accum. Depreciation _____				Net		
				\$		
6. Motor Vehicles						
*Historical Cost _____						
Accum. Depreciation _____				Net		
				\$		
7. Minor Equipment-Not Depreciable						
				\$		
C-8 Total Leasehold or Like Properties (C1 thru 7)						
				\$		
D. Investment and Other Assets						
1. Deferred Deposits						
				\$		
2. Escrow Deposits						
				\$		
3. Organization Expense						
*Historical Cost _____						
Accum. Depreciation _____				Net		
				\$		
4. Goodwill (Purchased Only)						
				\$		
5. Investments Related to Resident Care (<i>itemize</i>)						
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>)						
Bond Issuance Costs (Net)				16,582	\$	16,582
See Schedule						
D-8. Total Investments and Other Assets (Lines D1 thru 7)						
				\$	16,582	
D-9. Total All Assets (Lines A9 + B10 + C8 + D8)						
				\$	19,063,056	

* 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 NOBLE HORIZONS		License No. 936-C	Report for Year Ended 9/30/2022	Page 33	of 37
Account				Amount	
Liabilities					
A. Current Liabilities					
1. Trade Accounts Payable				\$	129,655
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>)				\$	393,996
5. Accrued Payroll (<i>Owners and/or Stockholders only</i>)				\$	
6. Accrued Payroll Taxes Payable				\$	6,668
7. Medicare Final Settlement Payable				\$	
8. Medicare Current Financing Payable				\$	
9. Mortgage Payable (<i>Current Portion</i>)				\$	214,294
10. Interest Payable (<i>Exclusive of Owner and/or Related Parties</i>)				\$	13,260
11. Accrued Income Taxes*				\$	
12. Other Current Liabilities (<i>itemize</i>)				\$	394,537
Accrued Expenses		86,103 Resident Personal Funds	48,879		
Accrd Pmt In Lieu Of Tax		16,676 Resident Deposits	92,920		
Nursing Home Tax		113,655 General Reserve-Current	39,000		
Suspense		(2,696) See Schedule			
A-13. Total Current Liabilities (Lines A1 thru 12)				\$	1,152,410

* 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 9/30/2022	Page 34	of 37
Account			Amount	
Total Brought Forward:			1,152,410	
Liabilities (cont'd)				
B. Long-Term Liabilities				
1. Loans Payable-Equipment (<i>itemize</i>)				
Name of Lender	Purpose	Amount	Date Due	\$
2. Mortgages Payable				\$ 1,796,768
3. Loans from Owners or Related Parties (<i>itemize</i>)				\$
Name and Address of Lender	Amount	Loan Date		
4. Other Long-Term Liabilities (<i>itemize</i>)				\$

See Schedule				
B-5. Total Long-Term Liabilities (Lines B1 thru 4)				\$ 1,796,768
C. Total All Liabilities (Lines A-13 + B-5)				\$ 2,949,178

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

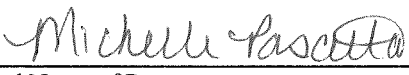
Name of Facility	License No.	Report for Year Ended	Page	of
NOBLE HORIZONS	936-C	9/30/2022	35	37
Account			Amount	
A. Reserves				
1. Reserve for value of leased land			\$	
2. Reserve for depreciation value of leased buildings and appurtenances to be amortized			\$	
3. Reserve for depreciation value of leased personal property (<i>Equity</i>)			\$	
4. Reserve for leasehold real properties on which fair rental value is based			\$	
5. Reserve for funds set aside as donor restricted			\$	
6. Total Reserves			\$	
B. Net Worth				
1. Owner's Capital			\$	
2. Capital Stock			\$	
3. Paid-in Surplus			\$	
4. Treasury Stock			\$	
5. Cumulated Earnings			\$	16,720,614
6. Gain or Loss for Period 10/1/2021 thru 9/30/2022			\$	(606,736)
7. Total Net Worth			\$	16,113,878
C. Total Reserves and Net Worth			\$	16,113,878
D. Total Liabilities, Reserves, and Net Worth			\$	19,063,056

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H. Changes in Total Net Worth

Name of Facility	License No.	Report for Year Ended	Page	of
NOBLE HORIZONS	936-C	9/30/2022	36	37
Account			Amount	
A. Balance at End of Prior Period as shown on Report of 09/30/2021			\$	16,661,780
B. Total Revenue (<i>From Statement of Revenue Page 30</i>)			\$	10,756,558
C. Total Expenditures (<i>From Statement of Expenditures Page 27</i>)			\$	11,795,177
D. Net Income or Deficit			\$	(1,038,619)
E. Balance			\$	15,623,161
F. Additions				
1. Additional Capital Contributed (<i>itemize</i>)				
2. Other (<i>itemize</i>)				
Cottages - Profit				431,884
Transfers to Operating Fund				58,833
F-3. Total Additions			\$	490,717
G. Deductions				
1. Drawings of Owners/Operators/Partners (<i>Specify</i>)			\$	
Name and Address (<i>No., City, State, Zip</i>)		Title	Amount	
2. Other Withdrawings (<i>Specify</i>)			\$	
Purpose		Amount		
3. Total Deductions			\$	
H. Balance at End of Period			\$	16,113,878
				09/30/22

I. Preparer's/Reviewer's Certification

Name of Facility NOBLE HORIZONS	License No. 936-C	Report for Year Ended 9/30/2022	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		
Preparer/Reviewer Certification				
<p>I have prepared and reviewed this report and am familiar with the applicable regulations governing its preparation. I have read the most recent Federal and State issued field audit reports for the Facility and have inquired of appropriate personnel as to the possible inclusion in this report of expenses which are not reimbursable under the applicable regulations. All non-reimbursable expenses of which I am aware (except those expenses known to be automatically removed in the State rate computation system) as a result of reading reports, inquiry or other services performed by me are properly reported as such in this report on Pages 28 and 29 (adjustments to statement of expenditures). Further, the data contained in this report is in agreement with the books and records, as provided to me, by the Facility.</p>				
Signature of Preparer 	Title Director of Budgeting & Reimbursement	Date Signed 1/31/2023		
Printed Name of Preparer Michelle Pascetta				
Address Address 217 Avery Heights, Hartford, CT 06106-4200		Phone Number (860) 906-3169		
Contacted Person Regarding Additional Information Needed Regarding This Report Michelle Pascetta		Phone Number (860) 906-3169		
Contact Email Address mpascetta@churchhomes.org				