

February 15, 2024

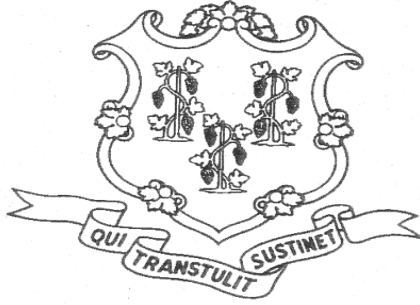
Ms. Nicole Godburn  
Office of CON and Rate Setting  
Department of Social Services  
25 Sigourney Street  
Hartford, CT 06106

Dear Ms. Godburn:

Enclosed please find the 2023 Medicaid Cost Report for Noble Horizons.

In preparing this cost report, we did not perform any disallowances for the dues expense in excess of the limits for each prescribed by your department. We believe that these disallowances are performed by the software used by your department in the preparation of the facility's rate computation report, and we do not want to create an inadvertent duplication of disallowance by calculating these adjustments. We have allocated out of the cost report all costs relating to resident cottages and have not reported them for reimbursement. We believe the preparation methodology discussed above is in compliance with the rules and regulations of your department and the federal government.

# State of Connecticut



## Annual Report of Long-Term Care Facility Cost Year 2023

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 (CCNH) & RHNS Combined <input type="checkbox"/> Residential Care Home <input type="checkbox"/> (Specify)	
Report for Year Beginning 10/1/2022	Report for Year Ending 9/30/2023

License Numbers:	CCNH / RHNS 936-C & 177RH	Residential Care Home 1763	(Specify)	Medicare Provider 07-5236
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Medicaid Provider Numbers:	CCNH / RHNS 9365 & 91777	Residential Care Home	(Specify)
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**General Information**

Name of Facility (as licensed) Noble Horizons	License No. 936-C & 177RH	Report for Year Ended 9/30/2023	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, 2022 and ending September 30, 2023, 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
Printed Name (Administrator) William Pond			Printed Name (Owner)		
Subscribed and Sworn to before me:	State of	Date	Signed (Notary Public)	Comm. Expires / /	
Address of Notary Public					

(Notary Seal)

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

<b>Data Required for Real Wage Adjustment</b>			Page 1A	of 37
Name of Facility Noble Horizons		Period Covered:	From 10/1/2022	To 9/30/2023
Address of Facility 17 Cobble Road, Salisbury, CT 06068				
Report Prepared By CliftonLarsonAllen LLP		Phone Number 860-561-4000	Date 2/15/2024	
Item	Total	CCNH / RHNS	Residential Care Home	(Specify)
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 9/30/2023	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: 936-C & 177RH	CCNH / RHNS Residential Care Home 1763	(Specify)	Medicare Provider No. 07-5236	
Type of Facility (Check appropriate box(es)) Chronic and Convalescent <input checked="" type="checkbox"/> Nursing Home (CCNH) & RHNS Combined <input type="checkbox"/> Residential Care Home <input type="checkbox"/> (Specify)				
Type of Ownership (Check appropriate box) <input type="radio"/> Proprietorship <input type="radio"/> LLC <input type="radio"/> Partnership <input type="radio"/> Profit Corp. <input checked="" type="radio"/> Non-Profit Corp. <input type="radio"/> Government <input type="radio"/> Trust				
If this facility opened or closed during report year provide:		Date Opened	Date Closed	
Has there been any change in ownership or operation during this report year? <input type="radio"/> Yes <input checked="" type="radio"/> No   If "Yes," explain fully.				
<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 N/A		License No.:		



## General Information and Questionnaire Corporate Owners

Name of Facility Noble Horizons	License No. 936-C & 177RH	Report for Year Ended 9/30/2023	Page 3A	of 37
If this facility is owned or operated as a corporation, provide the following information:				
Legal Name of Corporation Church Homes, Inc. Congregational	Business Address Hartford, CT	State(s) in Which Incorporated CT		
Name of Directors, Officers	Business Address	Title	No. Shares Held by Each	
See Attached			Non-Stock	
Names of Stockholders Owning at Least 10% of Shares				
N/A				





**BOARD OF DIRECTORS AND OFFICERS**  
**2023-2024**

**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,  
P.O. Box 238  
Essex, CT 06426

Res: 19 Navy Lane (860)-558- 8291  
Essex, CT 06426

**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 2023-2024 (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

### General Information and Questionnaire Individual Proprietorship

Name of Facility	License No.	Report for Year Ended	Page	of
Noble Horizons	936-C & 177RH	9/30/2023	3B	37

If this facility is owned or operated as an individual proprietorship, provide the following information:

Owner(s) of Facility

N/A

**General Information and Questionnaire**  
**Related Parties\***

Name of Facility Noble Horizons	License No. 936-C & 177RH	Report for Year Ended 9/30/2023	Page 4	of 37
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Are any individuals receiving compensation from the facility related through marriage, ability to control, ownership, family or business association?     Yes     No    If "Yes," provide the Name/Address and complete the information on Page 11 of the report.

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

Name of Related Individual or Company	Business Address	Also Provides Goods/Services to Non-Related Parties			Description of Goods/Services Provided	Indicate Where Costs are Included in Annual Report Page # / Line #	Cost Reported	Actual Cost to the Related Party
		Yes	No	%**				
Church Homes, Inc. Congregational	217 Avery Heights Hartford, CT 06106-4200	<input type="radio"/>	<input checked="" type="radio"/>		Management Services - See Page 17	Page 16, Line m12	507,457	554,767
People's United Insurance Agency	Brattleboro, VT	<input checked="" type="radio"/>	<input type="radio"/>		Property Insurance with all CHI entities	Page 27	104,783	104,783
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	Page 15, Line A7	297,768	297,768
		<input type="radio"/>	<input checked="" type="radio"/>					
		<input type="radio"/>	<input checked="" type="radio"/>					
		<input type="radio"/>	<input checked="" type="radio"/>					
		<input type="radio"/>	<input checked="" type="radio"/>					
		<input type="radio"/>	<input checked="" type="radio"/>					

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

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

Name of Facility Noble Horizons	License No. 936-C & 177RH	Report for Year Ended 9/30/2023	Page 5	of 37
If the facility is licensed as CDH and/or RCH or provides AIDS or TBI services with special Medicaid rates, costs must be allocated to CCNH and RHNS as follows:				
Item		Method of Allocation		
Dietary		Number of meals served to residents		
Laundry		Number of pounds processed		
Housekeeping		Number of square feet serviced		
Nursing		Number of hours of routine care provided by EACH employee classification, i.e., Director (or Charge Nurse), Registered Nurses, Licensed Practical Nurses, Aides and Attendants		
Direct Resident Care Consultants		Number of hours of resident care provided by EACH specialist ( <i>See listing page 13</i> )		
Maintenance and operation of plant		Square feet		
Property costs (depreciation)		Square feet		
Employee health and welfare		Gross salaries		
Management services		Appropriate cost center involved		
All other General Administrative expenses		Total of Direct and Allocated Costs		
The preparer of this report must answer the following questions applicable to the cost information provided.				
1. In the preparation of this Report, were all costs allocated as required? <input type="radio"/> Yes <input checked="" type="radio"/> 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 allocations 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.)				
<input checked="" type="radio"/> Yes <input type="radio"/> No      If "No," explain fully why such allocation was not made.				
Costs related to the resident cottages are directly disallowed and not reported for reimbursement.				

**General Information and Questionnaire**  
**Other Lines of Business**

Name of Facility Noble Horizons	License No. 936-C & 177RH	Report for Year Ended 9/30/2023	Page 6	of 37
Square footage of entire facility.		132,094		
<b>Outpatient Therapy</b>				
Does the Facility provide outpatient therapy services?		Yes		
<i>If yes, please complete the following:</i>				
2,408	Square footage of therapy space.			
<b>Meals on Wheels</b>				
Does the facility provide Meals on Wheels?		No		
<i>If yes, please complete the following:</i>				
	Square footage of kitchen			
	Number of meals served per week			
No	Are meals included in meals served on page 18 of the Annual Report?			
No	Are direct costs included in the Annual Report?			
	<i>If yes, please state where costs are reported.</i>			
No	Are drivers for the program included in the facility's payroll?			
	<i>If yes, please complete the following:</i>			
	Amount Reported			
	Annual Report page and line			
	Please state the salary amounts of specific cooks and/or dietary aides			
	Please state where the cooks and/or dietary aides are reported in the Annual Report			
<b>Apartments, Independent Living, Assisted Living</b>				
Does the facility have apartments, independent living, and/or assisted living?		Yes		
<i>If yes, please complete the following:</i>				
56,352	Square footage of apartments			
0	Square footage of independent living			
0	Square footage of assisted living			
	Please identify the services provided:			

**General Information and Questionnaire**  
**Other Lines of Business (Continued)**

Name of Facility Noble Horizons	License No. 936-C & 177RH	Report for Year Ended 9/30/2023	Page 7	of 37
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**Child Day Care**

Does the Facility provide Child Day Care?  No

*If yes, please complete the following:*

	Square footage of child day care space.
	Average number of daily participants.
	Number of meals per day provided to child day care.
	Nature of services provided:

**Adult Day Care**

Does the Facility provide Adult Day Care?  No

*If yes, please complete the following:*

	Square footage of adult day care space.
	Please state where it is located in relation to the facility.
	Average number of daily participants.
	Number of meals per day provided to adult day care.
	Nature of services provided:

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	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Admin. & General	4,228	482	56	-	258	168	620	357	263	3,126	-	556	-	2,570	-
Maintenance & Repairs	2,488	248	-	-	-	248	-	-	-	140	-	-	-	140	2,100
Plant Operations	1,012	172	-	-	-	172	380	-	380	460	43	305	42	70	-
Laundry	1,399	452	202	-	250	-	726	168	558	101	101	-	-	-	120
Housekeeping	242	88	56	-	32	-	28	-	28	126	40	50	28	8	-
Dietary	5,322	680	680	-	-	-	-	-	-	4,642	182	-	3,904	556	-
Nursing Admin.	1,505	1,094	169	-	925	-	165	-	165	246	-	140	-	106	-
Medical Records	240	-	-	-	-	-	240	-	240	-	-	-	-	-	-
Social Services	260	260	260	-	-	-	-	-	-	-	-	-	-	-	-
SNF - Participating	12,317	12,317	4,499	-	7,818	-	-	-	-	-	-	-	-	-	-
NF - Non-Participating	7,134	-	-	-	-	-	7,134	7,134	-	-	-	-	-	-	-
Other Long Term Care	4,105	-	-	-	-	-	-	-	-	4,105	2,479	1,626	-	-	-
Oxygen	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Physical Therapy	2,181	-	-	-	-	-	1,161	-	1,161	1,020	-	1,020	-	-	-
Occupational Therapy	187	-	-	-	-	-	187	-	187	-	-	-	-	-	-
Speech Pathology	40	-	-	-	-	-	40	-	40	-	-	-	-	-	-
Medical Supplies	144	144	-	-	144	-	-	-	-	-	-	-	-	-	-
Drugs	78	43	25	-	18	-	35	35	-	-	-	-	-	-	-
Gift Shop	886	-	-	-	-	-	886	-	886	-	-	-	-	-	-
Barber & Beauty	508	-	-	-	-	-	309	-	309	199	-	199	-	-	-
Cottages	54,012	-	-	-	-	-	-	-	-	-	-	-	-	-	54,012
Sub Total	98,288	15,980	5,947	-	9,445	588	11,911	7,694	4,217	14,165	2,845	3,896	3,974	3,450	56,232
Common Area	33,806	14,804	3,509	679	7,242	3,374	10,357	3,462	6,895	8,525	2,474	2,610	1,982	1,459	120
Total Square Footage	132,094	30,784	9,456	679	16,687	3,962	22,268	11,156	11,112	22,690	5,319	6,506	5,956	4,909	56,352

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



### Schedule of Resident Statistics

Name of Facility Noble Horizons			License No. 936-C & 177RH		Report for Year Ended 9/30/2023				Page 8	of 37		
	Total All Levels	Total CCNH / RHNS Level	Total Residential Care Home	Total (Specify)	Period 10/1 Thru 6/30				Period 7/1 Thru 9/30			
					Total	CCNH / RHNS	Residential Care Home	(Specify)	Total	CCNH / RHNS	Residential Care Home	(Specify)
1. Certified Bed Capacity												
A. On last day of PREVIOUS report period	110	91	19		110	91	19					
B. On last day of THIS report period	110	91	19						110	91	19	
2. Number of Residents												
A. As of midnight of PREVIOUS report period	75	61	14		75	61	14					
B. As of midnight of THIS report period	73	61	12						73	61	12	
3. Total Number of Days Care Provided During Period												
A. Medicare	2,837	2,837			2,049	2,049			788	788		
B. Medicaid (Conn.)	14,695	14,695			11,023	11,023			3,672	3,672		
C. Medicaid (other states)												
D. Private Pay	6,473	4,336	2,137		4,728	3,190	1,538		1,745	1,146	599	
E. State SSI for RCH	2,715		2,715		2,176		2,176		539		539	
F. Other (Specify) Medicare Adv., Commercial	393	393			264	264			129	129		
G. Total Care Days During Period (3A thru F)	27,113	22,261	4,852		20,240	16,526	3,714		6,873	5,735	1,138	
4. Total Number of Days Not Included in Figures in 3G for Which Revenue Was Received for Reserved Beds												
A. Medicaid Bed Reserve Days	73		73		21		21		52		52	
B. Other Bed Reserve Days	208	20	188		176	8	168		32	12	20	
5. <b>Total Resident Days (3G + 4A + 4B)</b>	27,394	22,281	5,113		20,437	16,534	3,903		6,957	5,747	1,210	

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

Name of Facility Noble Horizons	License No. 6-C & 177F	Report for Year Ended 9/30/2023	Page 9	of 37
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4. Were there any changes in the certified bed capacity during the report year?  Yes  No

If "YES", provide the following information:

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

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

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

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

Item	Medicare	Medicaid		Self-Pay			Other State Assisted	
	CCNH / RHNS	CCNH / RHNS	Residential Care Home	CCNH / RHNS	Residential Care Home	(Specify)	R.C.H.	ICF-MR
No. of Residents	8	39		14	7		5	
Per Diem Rate								
a. One bed rm.	PDPM	307.81		570.00	325/280/265		162.45	
b. Two bed rms.	PDPM	307.81		540.00	280.00		162.45	
c. Three or more bed rms.								

7. Total Number of Physical Therapy Treatments	TOTAL		Residential Care Home	Outpatient	(Specify)
	CCNH / RHNS	Residential Care Home			
A. Medicare - Part B	8,719	4,687		4,032	
B. Medicaid (Exclusive of Part B)					
1. Maintenance Treatments					
2. Restorative Treatments					
C. Other	7,967	6,610		1,357	
<b>D. Total Physical Therapy Treatments</b>	<b>16,686</b>	<b>11,297</b>		<b>5,389</b>	

8. Total Number of Speech Therapy Treatments	TOTAL		Residential Care Home	Outpatient	(Specify)
	CCNH / RHNS	Residential Care Home			
A. Medicare - Part B	660	617		43	
B. Medicaid (Exclusive of Part B)					
1. Maintenance Treatments					
2. Restorative Treatments					
C. Other	1,127	830		297	
<b>D. Total Speech Therapy Treatments</b>	<b>1,787</b>	<b>1,447</b>		<b>340</b>	

9. Total Number of Occupational Therapy Treatments	TOTAL		Residential Care Home	Outpatient	(Specify)
	CCNH / RHNS	Residential Care Home			
A. Medicare - Part B	6,749	5,396		1,353	
B. Medicaid (Exclusive of Part B)					
1. Maintenance Treatments					
2. Restorative Treatments					
C. Other	8,990	8,584		406	
<b>D. Total Occupational Therapy Treatments</b>	<b>15,739</b>	<b>13,980</b>		<b>1,759</b>	

**Report of Expenditures - Salaries & Wages**

Name of Facility	License No.	Report for Year Ended					Page	of	
Noble Horizons	936-C & 177RH	9/30/2023					10	37	
Are time records maintained by all individuals receiving compensation?		<input checked="" type="radio"/> Yes			<input type="radio"/> No				
Item	Total Cost and Hours								
	CCNH / RHNS	Adjustment	Hours	Residential Care Home	Adjustment	Hours	(Specify)	Adjustment	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)	127,512	(32,460)	1,755	11,235	(2,860)	155			
3. Assistant Administrator (Complete also Sec. IV of Schedule A1)									
4. Other Administrative Salaries (telephone operator, clerks, receptionists, etc.)	365,597	(799)	13,312	69,165	(151)	2,591			
5. Dietary Service									
a. Head Dietitian									
b. Food Service Supervisor	63,709		2,103	14,620		483			
c. Dietary Workers	381,154	(773)	17,363	87,467	(177)	3,985			
6. Housekeeping Service									
a. Head Housekeeper									
b. Other Housekeeping Workers	138,042	(2,775)	8,428						
7. Repairs & Maintenance Services									
a. Engineer or Chief of Maintenance	48,361		1,183	10,097		247			
b. Other Maintenance Workers	113,114	(951)	4,819	23,617	(199)	1,006			
8. Laundry Service									
a. Supervisor									
b. Other Laundry Workers	37,852	(100)	2,129						
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	146,208		2,204						
b. RN									
1. Direct Care	933,401	(7,500)	19,689						
2. Administrative**	223,350		3,962						
c. LPN									
1. Direct Care	511,510		11,947						
2. Administrative**									
d. Aides and Attendants	1,104,039		46,297	203,410		8,395			
e. Physical Therapists									
f. Speech Therapists									
g. Occupational Therapists									
h. Recreation Workers	141,186	(325)	6,040	32,399	(75)	1,386			
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	58,085	(81)	1,393	13,329	(19)	320			
n. Marketing	73,484	(73,484)	2,283	6,475	(6,475)	201			
o. Other (Specify)									
See Attached Schedule	18,371	(651)	372	4,217	(149)	86			
<i>A-13. Total Salary Expenditures</i>	<i>4,484,975</i>	<i>(119,899)</i>	<i>145,279</i>	<i>476,031</i>	<i>(10,105)</i>	<i>18,855</i>			

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

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

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



**Administrator Salary Disallowance:**

Noble Horizons has 110 beds, therefore administrator salary is limited to the salary limitation as set by DSS for the fiscal year 2023.

Beds 61 - 120 Base		83,329	
Per Bed Increment	412		
Beds 61 - 110	49	20,188	
Total Allowable Administrator Salary		103,517	
			<b>Administrator Disallowance</b>
Total Reported Administrator Salary	138,747		35,230

Note: To allocate the disallowance amounts between CCNH/RHNS and RCH, CLA utilized the ratio of CCNH/RHNS & RCH expenditures by line.

**Outpatient Allocation - Housekeeping Salaries:**

Total square footage of facility (not including cottages / apartments)	75,742
Therapy square footage	2,408
Therapy space as a % of total space	3.18%

Total therapy treatments	34,212
Outpatient therapy treatments	7,488
Outpatient therapy percentage	21.9%

Outpatient therapy space as a % of total space	0.70%
--	-------

<i>Indirect</i>			<b>Therapy Disallowance</b>
	Other Housekeeping - CCNH/RHNS	138,042	961

**Gift Shop Allocation - Housekeeping Salaries:**

Total square footage of facility (not including cottages / apartments)	75,742
Gift Shop Square Footage	886
Gift Shop as a % of total space	1.17%

<i>Indirect</i>			<b>Gift Shop Disallowance</b>
	Other Housekeeping - CCNH/RHNS	138,042	1,615

**Total Housekeeping Salary Disallowances:**

			<b>Total Disallowance</b>
	Other Housekeeping - CCNH/RHNS		2,575

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

Name of Facility				License No.		Report for Year Ended			Page	of
Noble Horizons				936-C & 177RH		9/30/2023			11	37
Name	Salary Paid			Fringe Benefits and/or Other Payments (describe fully)	Full Description of Services Rendered	Total Hours Worked	Line Where Claimed on Page 10	Name and Address of All Other Employment**	Total Hours Worked	Compensation Received
	CCNH / RHNS	Residential Care Home	(Specify)							
<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 & 177RH		9/30/2023			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	Residential Care Home	(Specify)							
<b>Section III - Administrators***</b>										
William Pond	127,512	11,235		Standard Employee Benefits Package	Responsible for the day-to-day operations of facility	1,910	A2			
<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 & 177RH	9/30/2023	13	37					
Total Cost and Hours									
Item	CCNH / RHNS	Adjustment	Hours	Residential Care Home	Adjustment	Hours	(Specify)	Adjustment	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	31,406		625	7,207		144			
2. Dentist	4,184		22						
3. Pharmacist	11,632		134						
4. Podiatrist									
5. Physical Therapy									
a. Resident Care	344,320		4,209						
b. Other									
6. Social Worker	65		2	15					
7. Recreation Worker									
8. Physicians									
a. Medical Director (entire facility)	41,200	(3,863)	198						
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	78,929		917						
b. Other									
10. Occupational Therapist									
a. Resident Care	340,473	(340,473)	3,941						
b. Other									
11. Nurses and aides and attendants									
a. RN									
1. Direct Care	257,832		2,610						
2. Administrative***									
b. LPN									
1. Direct Care	172,578		2,284						
2. Administrative***									
c. Aides	514,591		10,968	91,910		1,959			
d. Other									
12. Other (Specify) See Attached Schedule	425	(425)	5						
<b>B-13 Total Fees Paid in Lieu of Salaries</b>	<b>1,797,635</b>	<b>(344,761)</b>	<b>25,915</b>	<b>99,132</b>		<b>2,103</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 in the Adjustment column.

\*\*\* 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 & 177RH		Report for Year Ended 9/30/2023	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 Service, Inc.	Pharmacy Consultant	<input type="radio"/>	<input checked="" type="radio"/>			
Symbria Rehab	PT, ST, and OT	<input type="radio"/>	<input checked="" type="radio"/>			
InHouse Care LLC & Amor C. Lombiao	Medical Director & Assistant Medical Director	<input type="radio"/>	<input checked="" type="radio"/>			
HDC Care Solutions LLC	Medical Director	<input type="radio"/>	<input checked="" type="radio"/>			
Healthdrive Podiatry Group	Medical Director	<input type="radio"/>	<input checked="" type="radio"/>			
Strategic Solutions in Healthcare, LLC	RN, LPN and Aides	<input type="radio"/>	<input checked="" type="radio"/>			
Twomagnets Inc dba Clipboard Health	RN, LPN and Aides	<input type="radio"/>	<input checked="" type="radio"/>			
Elder Crew, LLC	LPN and Aides	<input type="radio"/>	<input checked="" type="radio"/>			
Linda Orlowski	Social Worker	<input type="radio"/>	<input checked="" type="radio"/>			
Technical Gas Products dba O2 Safe Solutions	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"/>			
		<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 & 177RH	9/30/2023					15	37
Item	Total Including Adjustments	CCNH / RHNS	Adjustment	Residential Care Home	Adjustment	(Specify)	Adjustment	
<b>1. Administrative and General</b>								
<b>a. Employee Health &amp; Welfare Benefits</b>								
1. Workmen's Compensation	\$ 129,379	120,058	(3,094)	12,743	(328)			
2. Disability Insurance	\$ 35,387	32,838	(846)	3,485	(90)			
3. Unemployment Insurance	\$ 19,592	18,181	(469)	1,930	(50)			
4. Social Security (F.I.C.A.)	\$ 351,567	326,239	(8,407)	34,627	(892)			
5. Health Insurance	\$ 607,220	563,474	(14,520)	59,807	(1,541)			
6. Life Insurance (employees only) (not-owners and not-operators)	\$ 5,554	5,154	(133)	547	(14)			
7. Pensions (Non-Discriminatory) (not-owners and not-operators)	\$ 297,768	276,316	(7,120)	29,328	(756)			
8. Uniform Allowance	\$ 3,850	3,573	(92)	379	(10)			
9. Other (Specify) See Attached Schedule	\$ (7,547)	(7,006)	184	(744)	19			
<b>b. Personal Retirement Plans, Pensions, and Profit Sharing Plans for Owners and Operators (Discriminatory)*</b>	\$							
<b>c. Bad Debts*</b>	\$							
<b>d. Accounting and Auditing</b>	\$							
<b>e. Legal (Services should be fully described on Page 15b)</b>	\$	1,886	(1,886)	166	(166)			
<b>f. Insurance on Lives of Owners and Operators (Specify)*</b>	\$							
<b>g. Office Supplies</b>	\$ 20,895	18,435		2,460				
<b>h. Telephone and Cellular Phones</b>								
1. Telephone & Pagers	\$ 49,517	46,116	(608)	4,063	(54)			
2. Cellular Phones	\$ 3,331	6,029	(3,229)	531				
<b>i. Appraisal (Specify purpose and attach copy)*</b>	\$							
<b>j. Corporation Business Taxes (franchise tax)</b>	\$							
<b>k. Other Taxes (Not related to property - See Page 22)</b>								
1. Income*	\$							
2. Other (Specify) See Attached Schedule	\$							
3. Resident Day User Fee	\$ 400,683	400,683						
<b>Subtotal</b>	\$ 1,917,196	1,811,976	(40,220)	149,322	(3,882)			

\* Facility should self-disallow the expense in the Adjustment column.

(Carry Subtotals forward to next page)

**Schedule of Other Employee Benefits**

Description	CCNH / RHNS	Adjustment	Residential Care		(Specify)	Adjustment
			Home	Adjustment		
Personal Time Accrued	\$ (7,006)	\$ 184	\$ (744)	\$ 19		
<b>Total</b>	\$ (7,006)	\$ 184	\$ (744)	\$ 19	\$ -	\$ -

**Schedule of Other Taxes**

Description	CCNH / RHNS	Adjustment	Residential Care		(Specify)	Adjustment
			Home	Adjustment		
<b>Total</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

**General Information and Questionnaire**  
**Accounting Basis**

Name of Facility Noble Horizons	License No. 936-C & 177RH	Report for Year Ended 9/30/2023	Page 15b	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) 29 South Main Street, Ste. 4, West Hartford, CT 06107
--	--

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 Wiggin and Dana 2 Murtha Cullina 3 4 5	Telephone Number 203-498-4380 860-240-6000
--	--

Address (*No. & Street, City, State, Zip Code*)  
 1 New Haven, CT  
 2 Hartford, CT  
 3  
 4  
 5

Services Provided by This Firm (*describe fully*)

1 Collections	\$	1,717
2 CMS Survey	\$	518
3 Less: Portion allocated to Cottages	\$	(183)
4	\$	
5	\$	
	Charge for Services Provided	
	\$	2,052

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

Employee Benefits Disallowance:

Salary Allocation	SNF	RCH
4,961,006	4,484,975	476,031
	90%	10%

**Unallowable Salaries (CCNH/RHNS)**

Total Unallowable CCNH/RHNS Salaries 119,899

**Unallowable Salaries (RCH)**

Total Unallowable RCH Salaries 10,105

**Total Unallowable Salaries** 130,004

Benefits	Total Amount	% of Total Salary	Total Unallowable	Unallowable		
				CCNH/RHNS Benefits	Unallowable RCH Benefits	
Workmen's Compensation	130,592	2.63%	3,422	3,094	328	Page 15, line 1a1
Disability Insurance	35,719	0.72%	936	846	90	Page 15, line 1a2
Unemployment Insurance	19,777	0.40%	518	469	50	Page 15, line 1a3
Social Security (FICA)	354,862	7.15%	9,299	8,407	892	Page 15, line 1a4
Health Insurance	612,912	12.35%	16,061	14,520	1,541	Page 15, line 1a5
Life Insurance (employees only)	5,606	0.11%	147	133	14	Page 15, line 1a6
Pensions	300,559	6.06%	7,876	7,120	756	Page 15, line 1a7
Uniform Allowance	3,887	0.08%	102	92	10	Page 15, line 1a8
Other	(7,750)	-0.16%	(203)	(184)	(19)	Page 15, line 1a9
<b>Total Benefits</b>	<b>1,456,164</b>		<b>38,159</b>	<b>34,497</b>	<b>3,662</b>	

**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 & 177RH	9/30/2023					16	37
Item	Total Including Adjustments	CCNH / RHNS	Adjustment	Residential Care Home	Adjustment	(Specify)	Adjustment	
<b>Subtotals Brought Forward:</b>		1,917,196	1,811,976	(40,220)	149,322	(3,882)		
<b>l. Travel and Entertainment</b>								
1. Resident Travel and Entertainment	\$ 326	300		26				
2. Holiday Parties for Staff	\$ 810	744		66				
3. Gifts to Staff and Residents	\$ 3,600	9,251	(5,942)	815	(524)			
4. Employee Travel	\$ 656	603		53				
5. Education Expenses Related to Seminars and Conventions	\$ 14,996	12,198		2,798				
6. Automobile Expense (not purchase or depreciation)	\$ 6,276	12,762	(7,658)	2,929	(1,757)			
7. Other (Specify) See Attached Schedule	\$							
<b>m. Other Administrative and General Expenses</b>								
1. Advertising Help Wanted (all such expenses)	\$ 13,903	11,688		2,215				
2. Advertising Telephone Directory (all such expenses)***	\$							
3. Advertising Other (Specify)*** See Attached Schedule	\$	45,464	(45,464)	4,006	(4,006)			
4. Fund-Raising***	\$	11,909	(11,909)	1,049	(1,049)			
5. Medical Records	\$							
6. Barber and Beauty Supplies (if this service is supplied directly and not by contract or fee for service)***	\$							
7. Postage	\$ 5,083	4,671		412				
* 8. Dues and Membership Fees to Professional Associations (Specify) See Attached Schedule	\$ 10,524	9,649		875				
8a. Dues to Chamber of Commerce & Other Non-Allowable Org.***	\$							
9. Subscriptions	\$ 663	623		40				
10. Contributions*** See Attached Schedule	\$							
11. Services Provided by Contract (Specify and Complete Schedule C-2, Page 21 for each firm or individual)	\$ 69,857	68,172		1,685				
12. Administrative Management Services**	\$ 554,767	466,364	43,479	41,093	3,831			
13. Other (Specify) See Attached Schedule	\$ 38,567	76,251	(41,665)	7,593	(3,612)			
<b>C-14 Total Administrative &amp; General Expenditures</b>	\$ 2,637,224	2,542,625	(109,379)	214,977	(10,999)			

\* 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 in the Adjustment column.

Schedule of Other Travel and Entertainment

Description	CCNH / RHNS	Adjustment	Residential Care Home	Adjustment	(Specify)	Adjustment
<b>Total Other Travel and Entertainment</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Schedule of Other Advertising

Description	CCNH / RHNS	Adjustment	Residential Care Home	Adjustment	(Specify)	Adjustment
Advertising - Other	\$ 45,464	\$ (45,464)	\$ 4,006	\$ (4,006)		
<b>Total Other Advertising</b>	\$ 45,464	\$ (45,464)	\$ 4,006	\$ (4,006)	\$ -	\$ -

Schedule of Dues

Description	CCNH / RHNS	Adjustment	Residential Care Home	Adjustment	(Specify)	Adjustment
Leading Age	\$ 9,282		\$ 818			
Staples	\$ 41		\$ 4			
Connecticut Association of Healthcare Facilities, Inc.	\$ 199		\$ 42			
Salisbury Rotary Club	\$ 127		\$ 11			
<b>Total Dues</b>	\$ 9,649	\$ -	\$ 875	\$ -	\$ -	\$ -

Schedule of Contributions

Description	CCNH / RHNS	Adjustment	Residential Care Home	Adjustment	(Specify)	Adjustment
<b>Total Contributions</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Schedule of Other Administrative and General

Description	CCNH / RHNS	Adjustment	Residential Care Home	Adjustment	(Specify)	Adjustment
Bank Fees	\$ 127	\$ (127)	\$ 11	\$ (11)		
CHEFA Administration Fee	\$ 1,266	\$ (1,266)	\$ 53	\$ (53)		
Licenses	\$ 3,881		\$ 751			
Meeting Expense	\$ 234		\$ 21			
Penalties & Late Fees	\$ 38,675	\$ (38,675)	\$ 3,408	\$ (3,408)		
Special Events & Functions	\$ 1,597	\$ (1,597)	\$ 140	\$ (140)		
Pre-Employment Services	\$ 8,369		\$ 1,262			
Insurance Claim Expense	\$ 22,102		\$ 1,947			
<b>Total Other Administrative and General</b>	\$ 76,251	\$ (41,665)	\$ 7,593	\$ (3,612)	\$ -	\$ -

**Automobile Expense - Disallowance**

Noble Horizons reported 5 vehicles, including a utility vehicle. Since the facility had 110 beds in cost year 2023, the Provider is allowed 2 vehicles.

**Automobile Expense Disallowance**

Automobile Expense per Page 16	15,691
% Disallowed (3 Vehicles out of 5)	60.00%
<b>Disallowed Automobile Expense</b>	<b><u>9,415</u></b>

Note: To allocate the disallowance amounts between CCNH/RHNS and RCH, CLA utilized the ratio of CCNH/RHNS & RCH expenditures by line.



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

Name of Facility	License No.	Report for Year Ended	Page	of
Noble Horizons	936-C & 177RH	9/30/2023	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	507,457	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	License No.	Report for Year Ended				Page	of
Noble Horizons	936-C & 177RH	9/30/2023				18	37
Item	Including Adjustments	CCNH / RHNS	Adjustment	Residential Care Home	Adjustment	(Specify)	Adjustment
2. Dietary							
a. In-House Preparation & Service							
1. Raw Food	\$ 309,693	272,593	(20,703)	62,554	(4,751)		
2. Non-Food Supplies	\$ 52,769	42,920		9,849			
3. Other (Specify) _____	\$ _____						
b. Purchased Services (by contract other than through Management Services) (Complete Schedule C-2 att. Page 21)	\$ _____						
c. Other (Specify) _____	\$ _____						
<b>2D. Total Dietary Expenditures (2a + b + c + d)</b>	<b>\$ 362,462</b>	<b>315,513</b>	<b>(20,703)</b>	<b>72,403</b>	<b>(4,751)</b>		
2E. Dietary Questionnaire	Total	CCNH / RHNS		Residential Care Home		(Specify)	
F. Resident Meals: Total no. of meals served per day:*							
G. Is cost of employee meals included in 2D?	<input type="radio"/> Yes	<input checked="" type="radio"/> No					
H. Did you receive revenue from employees?	<input type="radio"/> Yes	<input checked="" type="radio"/> No		If yes, specify amt.			
I. Where is the revenue received reported in the Cost Report? (Page/Line Item)							
J. Is cost of meals provided to persons other than employees or residents (i.e., Board Members, Guests) included in 2D?	<input checked="" type="radio"/> Yes	<input type="radio"/> No		If yes, specify cost.			25454
K. Is any revenue collected from these people?	<input checked="" type="radio"/> Yes	<input type="radio"/> No		If yes, specify amt.			25454
L. Where is the revenue received reported in the Cost Report? (Page/Line Item)							Pg. 30, IV1
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 & 177RH	Report for Year Ended 9/30/2023				Page 19	of 37
Item		Total Including Adjustments	CCNH / RHNS	Adjustment	Residential Care Home	Adjustment	(Specify)	Adjustment
3. Laundry								
a. In-House Processing*		Lbs.						
1. Bed linens, cubicle curtains, draperies, gowns and other resident care items washed, ironed, and/or processed.***		Amt. \$	342	342				
2. Employee items including uniforms, gowns, etc. washed, ironed and/or processed.***		Lbs.						
		Amt. \$						
3. Personal clothing of residents washed, ironed, and/or processed.***		Lbs.						
		Amt. \$						
4. Repair and/or purchase of linens.***		Lbs.						
		Amt. \$	107	107				
b. Purchased Services (by contract other than through Management Services) (Complete Schedule C-2 att. Page 21)		\$	56,022	55,507	(670)	1,185		
c. Other (Specify)		\$						
<b>3D. Total Laundry Expenditures (3a + b + c)</b>		\$	56,471	55,956	(670)	1,185		
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.		670		
J. Did you receive revenue from these people?		<input checked="" type="radio"/> Yes <input type="radio"/> No		If yes, specify amt.		670		
K. Where is the revenue received reported in the Cost Report?		(Page/Line Item)						
		Pg. 30, IV8						

\* 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 & 177RH	9/30/2023				20	37	
Item			Total Including Adjustments	CCNH / RHNS	Adjustment	Residential Care Home	Adjustment	(Specify)	Adjustment
4.	Housekeeping	Sq. Ft. Serviced by Personnel	75,742	53,052		22,690			
a.	In-House Care								
	1. Supplies - Cleaning ( <i>Mops, pails, brooms, etc.</i> )	Amt. \$	31,678	22,610	(422)	9,670	(180)		
b.	Purchased Services ( <i>by contract other than through Management Services</i> ) (Complete Schedule C-2 att. Page 21)	Sq. Ft. Serviced by Personnel							
		Amt. \$							
	C. Other ( <i>Specify</i> )	\$							
4D.	<b>Total Housekeeping Expenditures (4a + b + c)</b>	\$	31,678	22,610	(422)	9,670	(180)		
5.	Resident Care (Supplies)**								
a.	Prescription Drugs***								
	1. Own Pharmacy	\$							
	2. Purchased from Value Health Care	\$		138,937	(138,937)				
b.	Medicine Cabinet Drugs	\$							
c.	Medical and Therapeutic Supplies	\$	156,835	173,439	(16,604)				
d.	Ambulance/Limousine***	\$							
e.	Oxygen								
	1. For Emergency Use	\$							
	2. Other***	\$		6,997	(6,997)				
f.	X-rays and Related Radiological Procedures***	\$		11,735	(11,735)				
g.	Dental ( <i>Not dentists who should be included under salaries or fees</i> )	\$							
h.	Laboratory***	\$		9,172	(9,172)				
i.	Recreation	\$	7,446	6,056		1,390			
j.	Direct Management Services*	\$							
k.	Indirect Management Services*	\$							
l.	Cable TV	\$	9,600	29,370	(22,170)	6,132	(3,732)		
m.	Other (Specify)**** See Attached Schedule	\$	2,309	1,878		431			
n.	Physical Therapy Expense	\$		19,469	(19,469)				
o.	Speech Therapy Expense	\$							
5P.	<b>Total Resident Care Expenditures (5a - 5o)</b>	\$	176,190	397,053	(225,084)	7,953	(3,732)		

\* 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 in the Adjustment column.

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



**Outpatient Allocation - Housekeeping Supplies Expense:**

Total square footage of facility (not including cottages / apartments)	75,742
Therapy square footage	2,408
Therapy space as a % of total space	3.18%
Total therapy treatments	34,212
Outpatient therapy treatments	7,488
Outpatient therapy percentage	21.9%
Outpatient therapy space as a % of total space	0.70%

**Therapy  
Disallowance**  


---

225

Housekeeping Supplies 32,280

**Gift Shop Allocation - Housekeeping Supplies Expense:**

Total square footage of facility (not including cottages / apartments)	75,742
Gift Shop Square Footage	886
Gift Shop as a % of total space	1.17%

**Gift Shop  
Disallowance**  


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378

Housekeeping Supplies 32,280

**Total Housekeeping Supplies Expense Disallowance:**

**Total  
Disallowance**  


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602

Housekeeping Supplies

Note: To allocate the disallowance amounts between CCNH/RHNS and RCH, CLA utilized the ratio of CCNH/RHNS & RCH expenditures by line.

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

Name of Facility Noble Horizons			License No. 936-C & 177RH		Report for Year Ended 9/30/2023				Page of 21   37	
Name of Individual or Company	Address	Related ** to Owners, Operators, Officers		Explanation of Relationship	Full Explanation of Service Provided*	Total Cost/Page Ref.***				
		Yes	No			CCNH / RHNS	Residential Care Home	(Specify)	Pg	Line
Celtic Consulting	Cornwall, CT	<input type="radio"/>	<input checked="" type="radio"/>		Nursing Consulting Services	24,392			16	M11
MatrixCare	Bloomington, MN	<input type="radio"/>	<input checked="" type="radio"/>		Electronic Health Records	27,106			16	M11
Rinaldi Linen Service	Waterbury, CT	<input type="radio"/>	<input checked="" type="radio"/>		Laundry Contract	50,342			19	3B
Otis Elevator	Charlotte, NC	<input type="radio"/>	<input checked="" type="radio"/>		Elevator Service	9,215	1,924		22	6F
Lawrence C. Casey Jr.	Canaan, CT	<input type="radio"/>	<input checked="" type="radio"/>		Groundskeeping and Plowing/Sanding	45,215	9,440		22	6F
William Perotti & Sons, Inc.	East Canaan, CT	<input type="radio"/>	<input checked="" type="radio"/>		Conditioning, and Plumbing Services	40,957	8,552		22	6F
Welsh Sanitation Services	Hopewell Junction, NY	<input type="radio"/>	<input checked="" type="radio"/>		Refuse Removal	9,421	1,967		22	6F
Town of Salisbury, CT	Salisbury, CT	<input type="radio"/>	<input checked="" type="radio"/>		Refuse Removal	6,552	1,368		22	6F
		<input type="radio"/>	<input checked="" type="radio"/>							
		<input type="radio"/>	<input checked="" type="radio"/>							
		<input type="radio"/>	<input checked="" type="radio"/>							
		<input type="radio"/>	<input checked="" type="radio"/>							
		<input type="radio"/>	<input checked="" type="radio"/>							
		<input type="radio"/>	<input checked="" type="radio"/>							

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

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

Name of Facility	License No.	Report for Year Ended					Page	of
Noble Horizons	936-C & 177RH	9/30/2023					22	37
Item	Total Including Adjustments	CCNH / RHNS	Adjustment	Residential Care Home	Adjustment	(Specify)	Adjustment	
6. Maintenance & Operation of Plant								
a. Repairs & Maintenance	\$ 144,590	122,092	(2,278)	25,247	(471)			
b. Heat	\$ 45,952	38,086	(711)	8,740	(163)			
c. Light & Power	\$ 221,603	183,668	(3,427)	42,148	(786)			
d. Water	\$ 43,023	35,592		7,431				
e. Equipment Lease (Provide detail on page 22b)	\$ 1,685	1,648	(31)	69	(1)			
f. Other (itemize) See Attached Schedule	\$ 193,044	163,312	(3,047)	33,402	(623)			
<b>6g. Total Maint. &amp; Operating Expense (6a - 6f)</b>	<b>\$ 649,897</b>	<b>544,398</b>	<b>(9,493)</b>	<b>117,037</b>	<b>(2,045)</b>			
7. Depreciation (complete schedule page 23*)								
a. Land Improvements	\$ 20,632	18,685		1,947				
b. Building & Building Improvements	\$ 175,131	143,969	(9,269)	43,213	(2,782)			
c. Non-Movable Equipment	\$ 76,267	62,973		13,294				
d. Movable Equipment	\$ 84,674	76,151	(1,405)	10,115	(187)			
<b>*7e. Total Depreciation Costs (7a + b + c + d)</b>	<b>\$ 356,704</b>	<b>301,778</b>	<b>(10,674)</b>	<b>68,569</b>	<b>(2,969)</b>			
8. Amortization (Complete att. Schedule Page 24*)								
a. Organization Expense	\$							
b. Mortgage Expense	\$ 1,643	1,577		66				
c. Leasehold Improvements	\$							
d. Other (Specify)	\$							
<b>*8e. Total Amortization Costs (8a + b + c + d)</b>	<b>\$ 1,643</b>	<b>1,577</b>		<b>66</b>				
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	\$							
<b>11. Total Property Expenses (7e + 8e + 9 + 10)</b>	<b>\$ 358,347</b>	<b>303,355</b>	<b>(10,674)</b>	<b>68,635</b>	<b>(2,969)</b>			

\* 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	Adjustment	Residential Care		(Specify)	Adjustment
			Home	Adjustment		
Carpentry Service	\$ 2,523		\$ 527			
Carpet/Flooring Service	\$ 70		\$ 30			
Equipment/Maintenance Contract	\$ 19,049		\$ 3,035			
Electrician Service	\$ 17,000		\$ 3,549			
Elevator Service Contract	\$ 10,467		\$ 2,185			
Exterminator Service	\$ 2,436		\$ 509			
Grounds Service	\$ 32,662		\$ 6,820			
Heating/Air Conditioning Service	\$ 15,906		\$ 3,321			
Painting Service	\$ 538		\$ 112			
Plowing & Sanding	\$ 15,549		\$ 3,246			
Plumbing Service	\$ 25,051		\$ 5,231			
Refuse Removal	\$ 19,259		\$ 3,639			
Window Cleaning	\$ 2,802		\$ 1,198			
Outpatient & Gift Shop Disallowances - Other Repairs and Maintenance		\$ (3,047)		\$ (623)		
<b>Total Other Repairs and Maintenance</b>	\$ 163,312	\$ (3,047)	\$ 33,402	\$ (623)	\$ -	\$ -

### 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 Noble Horizons		License No. 936-C & 177RH		Report for Year Ended 9/30/2023			Page 22b	of 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 & Mail Machines	06/10/19	63 Months	2,231	2,231	
Less: Portion Allocated to Cottages	<input checked="" type="radio"/>	<input type="radio"/>					-514	
	<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"/>						
Is a Mileage Log Book Maintained for All Leased Vehicles ?								
<input type="radio"/> Yes <input type="radio"/> No							<b>Total ***</b>	1,717

\* 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.

CON VS. Non-CON Depreciation:

Asset Group	Cost	2023 Total Depreciation	2023 Deprec to Nursing Home	CCH & RHNS	RCH	Cottages
Land Improvements:						
- CON	315,122	4,316	4,316	4,186	130	-
- Non-CON	<u>1,560,440</u>	<u>38,434</u>	<u>16,316</u>	<u>14,499</u>	<u>1,817</u>	<u>22,118</u>
Totals	<u>1,875,562</u>	<u>42,750</u>	<u>20,632</u>	<u>18,685</u>	<u>1,947</u>	<u>22,118</u>
Building & Improvements:						
- CON	3,336,305	85,059	85,059	81,965	3,094	-
- Non-CON	<u>13,686,788</u>	<u>379,063</u>	<u>102,123</u>	<u>62,004</u>	<u>40,119</u>	<u>276,940</u>
Totals	<u>17,023,093</u>	<u>464,122</u>	<u>187,182</u>	<u>143,969</u>	<u>43,213</u>	<u>276,940</u>
Fixed Equipment:						
- CON	1,045,676	-	-	-	-	-
- Non-CON	<u>3,915,016</u>	<u>118,191</u>	<u>76,267</u>	<u>62,973</u>	<u>13,294</u>	<u>41,924</u>
Totals	<u>4,960,692</u>	<u>118,191</u>	<u>76,267</u>	<u>62,973</u>	<u>13,294</u>	<u>41,924</u>
Moveable Equipment:						
- CON	526,475	-	-	-	-	-
- Non-CON	<u>1,828,745</u>	<u>102,757</u>	<u>86,266</u>	<u>76,151</u>	<u>10,115</u>	<u>16,491</u>
Totals	<u>2,355,220</u>	<u>102,757</u>	<u>86,266</u>	<u>76,151</u>	<u>10,115</u>	<u>16,491</u>
<b>Totals</b>	<u><b>26,214,567</b></u>	<u><b>727,820</b></u>	<u><b>370,347</b></u>	<u><b>301,778</b></u>	<u><b>68,569</b></u>	<u><b>357,473</b></u>

**Outpatient Allocation - Maintenance & Operating Expense:**

Total square footage of facility (not including cottages / apartments)	75,742
Therapy square footage	2,408
Therapy space as a % of total space	3.18%
Total therapy treatments	34,212
Outpatient therapy treatments	7,488
Outpatient therapy percentage	21.9%
Outpatient therapy space as a % of total space	0.70%

**Therapy  
Disallowance**

Repairs and Maintenance	147,339	1,025
Heat	46,826	326
Light & Power	225,816	1,571
Equipment Lease	1,717	12
Other	196,714	1,369

**Gift Shop Allocation - Maintenance & Operating Expense:**

Total square footage of facility (not including cottages / apartments)	75,742
Gift Shop Square Footage	886
Gift Shop as a % of total space	1.17%

**Gift Shop  
Disallowance**

Repairs and Maintenance	147,339	1,724
Heat	46,826	548
Light & Power	225,816	2,642
Equipment Lease	1,717	20
Other	196,714	2,301

**Total Maintenance & Operating Expense Disallowances:**

**Total  
Disallowance**

Repairs and Maintenance	2,749
Heat	874
Light & Power	4,213
Equipment Lease	32
Other	3,670
	<u>11,537</u>

Note: To allocate the disallowance amounts between CCNH/RHNS and RCH, CLA utilized the ratio of CCNH/RHNS & RCH expenditures by line.

**Outpatient Allocation - Building Depreciation:**

Total square footage of facility (not including cottages / apartments)	75,742	
Therapy square footage	2,408	
Therapy space as a % of total space	3.18%	
Total therapy treatments	34,212	
Outpatient therapy treatments	7,488	
Outpatient therapy percentage	21.9%	
Outpatient therapy space as a % of total space	0.70%	

Building Depreciation	187,182	1,302
Fair Rent - Real Property & Land*	458,783	3,192

**Gift Shop Allocation - Building Depreciation:**

Total square footage of facility (not including cottages / apartments)	75,742	
Gift Shop Square Footage	886	
Gift Shop as a % of total space	1.17%	

Building Depreciation	187,182	2,190
Fair Rent - Real Property & Land*	458,783	5,367

**Total Building Depreciation Disallowance:**

**12,051**

**Automobile Depreciation Expense Disallowance:**

Automobile Depreciation per Page 23		18,927
Allowed Vehicles:		
2017 Ford Escape - Asset #6300	3,151	
2020 Ford Bus - Asset #6641	14,184	

**Disallowed Depreciation Expense**

**1,592**

\* The Fair Rent figure comes from the 7/2022 Rate Computation Report, which includes fixed assets through FYE 2021. M&S needs to recalculate this disallowance to include all fixed asset additions through FYE 2023.

Note: To allocate the disallowance amounts between CCNH/RHNS and RCH, CLA utilized the ratio of CCNH/RHNS & RCH expenditures by line.

### Depreciation Schedule

Name of Facility Noble Horizons		License No. 936-C & 177RH		Report for Year Ended 9/30/2023			Page 23	of 37					
Property Item		Historical Cost Exclusive of Land	Less Salvage Value	Cost to Be Depreciated	Accumulated Depreciation to Beginning of Year's Operations	Method of Computing Depreciation	Useful Life	Depreciation for This Year	Totals				
<b>A. Land Improvements</b>													
1. Acquired prior to this report period		1,869,566		994,270	898,261	SL	Various	20,632					
2. Disposals (attach schedule)													
3. Acquired during this report period (attach schedule)		5,997				SL	Various						
A-4. Subtotal									20,632				
<b>B. Building and Building Improvements</b>													
1. Acquired prior to this report period		16,830,931		9,244,311	7,817,576	SL	Various	182,297					
2. Disposals (attach schedule)													
3. Acquired during this report period (attach schedule)		192,163		51,055		SL	Various	4,885					
B-4. Subtotal									187,182				
<b>C. Non-Movable Equipment</b>													
1. Acquired prior to this report period		4,841,955		3,579,218	3,235,331	SL	Various	72,967					
2. Disposals (attach schedule)													
3. Acquired during this report period (attach schedule)		118,737		83,648		SL	Various	3,300					
C-4. Subtotal									76,267				
		Is a mileage logbook maintained?		Date of Acquisition		Historical Cost Exclusive of Land	Less Salvage Value	Cost to Be Depreciated	Accumulated Depreciation to Beginning of Year's Operations	Method of Computing Depreciation	Useful Life	Depreciation for This Year	Totals
		Yes	No	Month	Year								
<b>D. Movable Equipment</b>													
1. Motor Vehicles (Specify name, model and year of each vehicle)													
a. Various		X		Var	Var	157,611		159,289	165,253	SL	Various	16,349	
b. 2012 Ford Truck		X		10	2021	15,000		10,313	2,578	SL	4	2,578	
c. 2005 Honda Odyssey - Disposal						(11,000)		(7,563)					
d.													
2. Movable Equipment													
a. Acquired prior to this report period						2,075,777		1,853,990	1,955,640	SL	Various	58,769	
b. Disposals (attach schedule)													
Acquired during this report period (attach schedule):													
c. Administrative						110,941		97,642		SL	Various	8,216	
d. Standard Resident						6,891		6,891		SL	Various	354	
e. Specialized Resident													
Total Acquired during this report period						117,832		104,533				8,570	
D-3. Subtotal													86,266
<b>E. Total Depreciation</b>													370,347

The accumulated depreciation expense reported on page 23 is calculated on the 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>					
10/10/2022	Sidewalk	\$ 3,430	\$ -	15	\$ -
8/16/2023	Sidewalk	\$ 2,567	\$ -	15	\$ -
<b>Total additions for Land Improvements</b>		\$ 5,997	\$ -		\$ -
<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>					
10/12/2022	Remodel Nurses Station	\$ 4,875	\$ 4,875	15	\$ 325
10/13/2022	CT K1 Renovation	\$ 11,885	\$ -	15	\$ -
10/20/2022	Interior Painting CT K1	\$ 10,200	\$ -	5	\$ -
10/22/2022	Sliding Door CT K1	\$ 1,275	\$ -	20	\$ -
10/25/2022	Windows CT J1	\$ 1,167	\$ -	20	\$ -
11/7/2022	Community Room Painting	\$ 6,400	\$ 6,400	5	\$ 1,173
11/29/2022	Flooring CT K1	\$ 6,980	\$ -	5	\$ -
11/30/2022	Community Room Flooring	\$ 22,765	\$ 22,765	10	\$ 2,087
11/30/2022	Ext Staining CTS J1 K4 M2 N1 N2	\$ 25,000	\$ -	5	\$ -
11/28/2022	Interior Painting CT B1	\$ 2,800	\$ -	5	\$ -
12/20/2022	Carpet Rm 44	\$ 1,200	\$ 1,200	5	\$ 200
12/20/2022	Carpet Rm 45	\$ 1,200	\$ 1,200	5	\$ 200
1/6/2023	Cottage A 1 Painting	\$ 2,800	\$ -	5	\$ -
1/16/2023	Cottage C3 Interior Painting	\$ 3,700	\$ -	5	\$ -
1/31/2023	Cottage A 1 Flooring	\$ 2,350	\$ -	5	\$ -
2/7/2023	Painting CT D2	\$ 2,800	\$ -	5	\$ -
2/15/2023	Flooring CT D2	\$ 2,950	\$ -	5	\$ -
2/15/2023	Flooring CT C3	\$ 5,375	\$ -	5	\$ -
2/15/2023	Carpet Rm 95	\$ 1,825	\$ 1,825	5	\$ 243
3/9/2023	Sliding Door CT F1	\$ 3,711	\$ -	20	\$ -
3/13/2023	Shower Room Flooring	\$ 2,300	\$ 2,300	5	\$ 268
3/19/2023	Interior Painting CT I1	\$ 5,600	\$ -	5	\$ -
3/28/2023	Flooring CT I1	\$ 5,500	\$ -	5	\$ -
4/10/2023	Flooring Public Relations Office	\$ 2,700	\$ 2,700	5	\$ 270
5/8/2023	Cottage D3 Interior Painting	\$ 3,700	\$ -	5	\$ -
5/8/2023	Cottage B4 Interior Painting	\$ 2,800	\$ -	5	\$ -
6/21/2023	Flooring CT D3	\$ 4,150	\$ -	10	\$ -
6/21/2023	Flooring CT B4	\$ 5,600	\$ -	10	\$ -
6/30/2023	Deck Railings	\$ 2,875	\$ -	15	\$ -
7/24/2023	Bathroom Reno Cot O1	\$ 4,945	\$ -	10	\$ -
7/31/2023	Carpet Rm 88	\$ 1,300	\$ 1,300	5	\$ 65
9/29/2023	Carpets CT P1	\$ 5,995	\$ -	5	\$ -
9/12/2023	Interior Painting CT K3	\$ 4,950	\$ -	5	\$ -
9/18/2023	Bathroom Reno CT K1	\$ 7,500	\$ -	25	\$ -
9/18/2023	Interior Painting CT P1	\$ 4,500	\$ -	5	\$ -
9/25/2023	Roofing at Foot Bridge	\$ 6,490	\$ 6,490	10	\$ 54
<b>Total additions for Building Improvements</b>		\$ 192,163	\$ 51,055		\$ 4,885
<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>					
10/31/2022	Door Alarm	\$ 8,956	\$ 8,956	10	\$ 896
1/3/2023	Cottage M3 Fireplace	\$ 5,660	\$ -	10	\$ -
1/6/2023	Rooflop Heat Exchanger	\$ 5,627	\$ 5,627	15	\$ 281
1/31/2023	Door Alarms	\$ 12,892	\$ 12,892	10	\$ 967
4/26/2023	Heat/AC Unit Cot D2	\$ 5,514	\$ -	15	\$ -
7/5/2023	Shower Door Cot J1	\$ 1,420	\$ -	10	\$ -
7/20/2023	HVAC Unit	\$ 39,512	\$ 39,512	15	\$ 878
8/1/2023	Water Heater	\$ 16,661	\$ 16,661	10	\$ 278
9/20/2023	CT L1 A/C Units	\$ 3,080	\$ -	5	\$ -
9/18/2023	Sprinter Rise - Community Room	\$ 19,415	\$ -	23	\$ -
<b>Total additions for Non-Movable Equipment</b>		\$ 118,737	\$ 83,648		\$ 3,300
<b>Deletions:</b>					
<b>Total deletions for Non-Movable Equipment</b>		\$ -	\$ -		\$ -

\*Ties to Page 23, Line C3

\*\*Ties to Page 23, Line C2





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

CSP-24 Rev. 10/2006

**Amortization Schedule\***

Name of Facility			License No.		Report for Year Ended			Page	of
Noble Horizons			936-C & 177RH		9/30/2023			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							
<b>A. Organization Expense</b>									
1.									
2.									
3.									
A-4. Subtotal									
<b>B. Mortgage Expense</b>									
1. Bond Issuance Costs	12	2015		31,178	11,234	SL	Var	1,643	
2.									
3.									
B-4. Subtotal									1,643
<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>									1,643

\* 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 & 177RH	Report for Year Ended 9/30/2023	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 <b>NOT</b> Original Owner, Date of Purchase				
4. Date of Initial Licensure		01/06/75		
5. Total Licensed Bed Capacity		110		
6. Square Footage		132,094		
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
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 9/30/2023		1,796,753		
<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.

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

Name of Facility		License No.	Report for Year Ended				Page	of
Noble Horizons		936-C & 177RH	9/30/2023				26	37
Item		Total Including Adjustments	CCNH / RHNS	Adjustment	Residential Care Home	Adjustment	(Specify)	Adjustment
12. Interest								
A. Building, Land Improvement & Non-Movable Equipment								
1. First Mortgage		\$ 37609	36,776	(686)	1,548	(29)		
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)		\$ 38,324	36,776	(686)	1,548	(29)		

(Carry Subtotals forward to next page)

**Outpatient Allocation - Interest Expense:**

Total square footage of facility (not including cottages / apartments)	75,742
Therapy square footage	2,408
Therapy space as a % of total space	3.18%
Total therapy treatments	34,212
Outpatient therapy treatments	7,488
Outpatient therapy percentage	21.9%
Outpatient therapy space as a % of total space	0.70%

		<b>Therapy</b>
		<b>Disallowance</b>
Interest Expense	38,324	<u>267</u>

**Gift Shop Allocation - Interest Expense:**

Total square footage of facility (not including cottages / apartments)	75,742
Gift Shop Square Footage	886
Gift Shop as a % of total space	1.17%

		<b>Gift Shop</b>
		<b>Disallowance</b>
Interest Expense	38,324	<u>448</u>

**Total Interest Expense Disallowance:**

		<b>Total</b>
		<b>Disallowance</b>
Interest Expense		<u>715</u>

Note: To allocate the disallowance amounts between CCNH/RHNS and RCH, CLA utilized the ratio of CCNH/RHNS & RCH expenditures by line.

**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 & 177RH		9/30/2023			27	37	
Item			Total Including Adjustments	CCNH / RHNS	Adjustment	Residential Care Home	Adjustment	(Specify)	Adjustment
Subtotals Brought Forward:			38,324	36,776	(686)	1,548	(29)		
12. C. Movable Equipment									
1. Automotiv Equipment									
A. Item			Rate	Amount					
Lender									
Address of Lender									
2. Other (Specify)									
A. Item			Rate	Amount					
Lender									
Address of Lender									
B. Item			Rate	Amount					
Lender									
Address of Lender									
12. C. 3. Total Movable Equipment Interest Expense (C1 + 2)									
12. D. Other Interest Expense (Specify)									
13. Total All Interest Expense (12B7 + 12C3 + 12D)			\$ 37,609	36,776	(686)	1,548	(29)		
14. Insurance									
a. Insurance on Property (buildings only)			\$ 79,507	67,024	(1,250)	13,994	(261)		
b. Insurance on Automobiles			\$ 7,125	9,423	(3,529)	1,968	(737)		
c. Insurance other than Property (as specified above)									
1. Umbrella (Blanket Coverage)			\$ 17,441	14,703	(275)	3,070	(57)		
2. Fire and Extended Coverage			\$						
3. Other (Specify)			\$ 710	599	(12)	125	(2)		
Crime Insurance									
14d. Total Insurance Expenditures (14a + b + c)			\$ 104,783	91,749	(5,065)	19,157	(1,058)		
15. Total All Expenditures (A-13 thru C-14)			\$ 10,797,669	10,592,645	(846,837)	1,087,728	(35,867)		

**Outpatient Allocation - Insurance:**

Total square footage of facility (not including cottages / apartments)	75,742	
Therapy square footage	2,408	
Outpatient therapy space as a % of total space	3.18%	
Total therapy treatments	34,212	
Outpatient therapy treatments	7,488	
Outpatient therapy percentage	21.9%	
Outpatient therapy space as a % of total space	0.70%	

Property Insurance	81,018	564
Umbrella Insurance	17,773	124
Crime Insurance	724	5

**Gift Shop Allocation - Insurance:**

Total square footage of facility (not including cottages / apartments)	75,742	
Gift Shop Square Footage	886	
Gift Shop as a % of total space	1.17%	

Property Insurance	81,018	948
Umbrella Insurance	17,773	208
Crime Insurance	724	8

**Total Insurance Disallowances:**

Property Insurance	1,511
Umbrella Insurance	332
Crime Insurance	14
	<u><u>1,857</u></u>

**Auto Insurance Expense Disallowance:**

Disallowed Vehicles in Excess of State Guidelines:

	<u>Insurance</u>	
2012 Ford E350 Bus - Asset #4917	<b>A</b>	3,005
2005 Honda Odyssey - Asset #5444	<b>D</b>	888
2017 Ford Escape- Asset #6300	<b>D</b>	1,811
2020 Ford Bus - Asset #6641	<b>A</b>	3,471
2012 Chevrolet Silverado - Asset #6749	<b>D</b>	1,567

<b>Auto Insurance Disallowance</b>	<u><u>4,266</u></u>
------------------------------------	---------------------

Note: To allocate the disallowance amounts between CCNH/RHNS and RCH, CLA utilized the ratio of CCNH/RHNS & RCH expenditures by line.

## F. Statement of Revenue

Name of Facility	License No.	Report for Year Ended			Page	of
Noble Horizons	936-C & 177RH	9/30/2023			30	37
Item	Total	CCNH / RHNS	Residential Care Home	(Specify)		
<b>I. Resident Room, Board &amp; Routine Care Revenue</b>						
1. a. Medicaid Residents ( <i>CT only</i> )	\$ 8,784,615	8,105,895	678,720			
b. Medicaid Room and Board Contractual Allowance **	\$ (4,015,111)	(3,763,654)	(251,457)			
2. a. Medicaid ( <i>All other states</i> )	\$					
b. Other States Room and Board Contractual Allowance **	\$					
3. a. Medicare Residents ( <i>all inclusive</i> )	\$ 1,576,440	1,576,440				
b. Medicare Room and Board Contractual Allowance **	\$ 241,407	241,407				
4. a. Private-Pay Residents and Other	\$ 3,321,790	2,656,995	664,795			
b. Private-Pay Room and Board Contractual Allowance **	\$ (98,129)	(98,129)				
<b>II. Other Resident Revenue</b>						
1. a. Prescription Drugs - Medicare	\$ 83,457	83,457				
b. Prescription Drugs - Medicare Contractual Allowance **	\$ (83,457)	(83,457)				
c. Prescription Drugs - Non-Medicare	\$ 30,083	30,083				
d. Prescription Drugs - Non-Medicare Contractual Allowance **	\$ (30,083)	(30,083)				
2. a. Medical Supplies - Medicare	\$ 3	3				
b. Medical Supplies - Medicare Contractual Allowance **	\$ (3)	(3)				
c. Medical Supplies - Non-Medicare	\$					
d. Medical Supplies - Non-Medicare Contractual Allowance **	\$					
3. a. Physical Therapy - Medicare	\$ 479,494	479,494				
b. Physical Therapy - Medicare Contractual Allowance **	\$ (258,985)	(258,985)				
c. Physical Therapy - Non-Medicare	\$ 95,454	95,454				
d. Physical Therapy - Non-Medicare Contractual Allowance **	\$ (89,568)	(89,568)				
4. a. Speech Therapy - Medicare	\$ 106,443	106,443				
b. Speech Therapy - Medicare Contractual Allowance **	\$ (48,562)	(48,562)				
c. Speech Therapy - Non-Medicare	\$ 30,275	30,275				
d. Speech Therapy - Non-Medicare Contractual Allowance **	\$ (6,009)	(6,009)				
5. a. Occupational Therapy - Medicare	\$ 467,858	467,858				
b. Occupational Therapy - Medicare Contractual Allowance **	\$ (281,352)	(281,352)				
c. Occupational Therapy - Non-Medicare	\$ 130,342	130,342				
d. Occupational Therapy - Non-Medicare Contractual Allowance **	\$ (30,186)	(30,186)				
6. a. Other ( <i>Specify</i> ) - Medicare	\$					
b. Other ( <i>Specify</i> ) - Non-Medicare	\$					
<b>III. Total Resident Revenue</b> (Section I. thru Section II.)	\$ 10,406,216	9,314,158	1,092,058			
<b>IV. Other Revenue*</b>						
1. Meals sold to guests, employees & others	\$ 25,454	20,703	4,751			
2. Rental of rooms to non-residents	\$					
3. Telephone	\$ 662	608	54			
4. Rental of Television and Cable Services	\$					
5. Interest Income ( <i>Specify</i> )	\$ 459	422	37			
6. Private Duty Nurses' Fees	\$					
7. Barber, Coffee, Beauty and Gift shops	\$					
8. Other ( <i>Specify</i> )	\$ 58,719	63,504	(4,785)			
<b>V. Total Other Revenue</b> (1 thru 8)	\$ 85,294	85,237	57			
<b>VI. Total All Revenue</b> (III+V)	\$ 10,491,510	9,399,395	1,092,115			

\* 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	(Specify)
<b>Total Other Resident Revenue - Medicare</b>		\$ -	\$ -	\$ -

## Schedule of Other Non-Medicare Resident Revenue

## Related Exp

Page Ref	Description	CCNH / RHNS	Residential Care Home	(Specify)
<b>Total Other Resident Revenue</b>		\$ -	\$ -	\$ -

## Interest Income

## Account

Page Ref	Account	Balance	CCNH / RHNS	Residential Care Home	(Specify)
Pg 30, I5	Accounts Receivable		\$ 422	\$ 37	
<b>Total Interest Income</b>			\$ 422	\$ 37	\$ -

## Schedule of Other Revenue

Page Ref	Description	CCNH / RHNS	Residential Care Home	(Specify)
Pg 30, IV8	Finance Charges - Disallowed	\$ 2,464	\$ 217	
Pg 30, IV8	Grants	\$ 8,088		
Pg 30, IV8	Insurance Recoveries	\$ 22,493		
Pg 30, IV8	Laundry Service - Disallowed	\$ 670		
Pg 30, IV8	Other Income	\$ 14,998		
Pg 30, IV8	Personal Supplies - Disallowed	\$ 31		
Pg 30, IV8	Returned Check Fee	\$ 20	\$ 5	
Pg 30, IV8	Flu Vaccine Revenue - Expense Disallowed	\$ 5,679		
Pg 30, IV8	Restricted Fund Distributions	\$ 9,061	\$ (5,007)	
<b>Total Other Revenue</b>		\$ 63,504	\$ (4,785)	\$ -



### G. Balance Sheet

Name of Facility	License No.	Report for Year Ended	Page	of
Noble Horizons	936-C & 177RH	9/30/2023	31	37
Account			Amount	
<b>Assets</b>				
A. Current Assets				
1. Cash ( <i>on hand and in banks</i> )			\$	9,960,913
2. Resident Accounts Receivable (Less Allowance for Bad Debts)			\$	1,082,761
3. Other Accounts Receivable (Excluding Owners or Related Parties)			\$	23,189
4. Inventories			\$	50,538
5. Prepaid Expenses			\$	49,736
a. Prepaid Sewer Assessment	26,590			
b. Prepaid Other	23,146			
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 (Lines A1 thru 8)</b>			<b>\$</b>	<b>11,167,137</b>
B. Fixed Assets				
1. Land			\$	2,737,278
2. Land Improvements	*Historical Cost	1,875,563	\$	179,252
	Accum. Depreciation	1,696,311		Net
3. Buildings	*Historical Cost	17,023,094	\$	3,038,858
	Accum. Depreciation	13,984,236		Net
4. Leasehold Improvements	*Historical Cost		\$	
	Accum. Depreciation			Net
5. Non-Movable Equipment	*Historical Cost	4,960,692	\$	695,545
	Accum. Depreciation	4,265,147		Net
6. Movable Equipment	*Historical Cost	2,193,609	\$	356,107
	Accum. Depreciation	1,837,502		Net
7. Motor Vehicles	*Historical Cost	161,611	\$	27,594
	Accum. Depreciation	134,017		Net
8. Minor Equipment-Not Depreciable			\$	
9. Other Fixed Assets ( <i>itemize</i> )			\$	16,070
Projects in Progress	16,070			
See Schedule				
<b>B-10. Total Fixed Assets (Lines B1 thru 9)</b>			<b>\$</b>	<b>7,050,704</b>

\* 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>			\$ -

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

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

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

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

Schedule of Other Assets Page 32 Line D7

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

Schedule of Notes Payable (Itemize) Page 33 Line A2

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

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

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

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

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

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

Name of Facility Noble Horizons	License No. 936-C & 177RH	Report for Year Ended 9/30/2023	Page 32	of 37
Account			Amount	
Total Brought Forward:			\$	18,217,841
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> )			\$	
_____				
6. Loans to Owners or Related Parties ( <i>itemize</i> )			\$	
Name and Address	Amount	Loan Date		
7. Other Assets ( <i>itemize</i> )			\$	14,446
	Bond Issuance Costs (Net)	14,446		
See Schedule				
<b>D-8. Total Investments and Other Assets (Lines D1 thru 7)</b>			\$	14,446
<b>D-9. Total All Assets (Lines A9 + B10 + C8 + D8)</b>			\$	18,232,287

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

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

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

Name of Facility		License No.	Report for Year Ended	Page	of
Noble Horizons		936-C & 177RH	9/30/2023	33	37
Account				Amount	
<b>Liabilities</b>					
A. Current Liabilities					
1. Trade Accounts Payable				\$	258,733
2. Notes Payable ( <i>itemize</i> )				\$	
_____					
_____					
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> )				\$	357,023
5. Accrued Payroll ( <i>Owners and/or Stockholders only</i> )				\$	
6. Accrued Payroll Taxes Payable				\$	6,813
7. Medicare Final Settlement Payable				\$	
8. Medicare Current Financing Payable				\$	
9. Mortgage Payable ( <i>Current Portion</i> )				\$	219,816
10. Interest Payable ( <i>Exclusive of Owner and/or Related Parties</i> )				\$	11,847
11. Accrued Income Taxes*				\$	
12. Other Current Liabilities ( <i>itemize</i> )				\$	330,850
Accrued Expenses		15,737	Resident Personal Funds	46,792	
Accrued Payment in Lieu of Tax		16,676	Resident Deposits	98,415	
Nursing Home Tax		101,527	Current Reserve - Current	39,000	
Suspense		12,703	See Schedule		
A-13. <b>Total Current Liabilities</b> (Lines A1 thru 12)				\$	1,185,082

\* 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 & 177RH	Report for Year Ended 9/30/2023	Page 34	of 37
Account			Amount	
Total Brought Forward:			1,185,082	
<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				\$ 1,576,937
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)				\$ 1,576,937
C. <b>Total All Liabilities</b> (Lines A-13 + B-5)				\$ 2,762,019

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

Name of Facility	License No.	Report for Year Ended	Page	of
Noble Horizons	936-C & 177RH	9/30/2023	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			\$	16,113,876
6. Gain or Loss for Period			\$	(643,608)
7. Total Net Worth			\$	15,470,268
<b>C. Total Reserves and Net Worth</b>			\$	15,470,268
<b>D. Total Liabilities, Reserves, and Net Worth</b>			\$	18,232,287

### H. Changes in Total Net Worth

Name of Facility Noble Horizons	License No. 936-C & 177RH	Report for Year Ended 9/30/2023	Page 36	of 37
Account			Amount	
A. Balance at End of Prior Period as shown on Report of 09/30/2022			\$	16,113,878
B. Total Revenue ( <i>From Statement of Revenue Page 30</i> )			\$	10,491,510
C. Total Expenditures ( <i>From Statement of Expenditures Page 27</i> )			\$	11,680,373
D. Net Income or Deficit			\$	(1,188,863)
E. Balance			\$	14,925,015
F. Additions				
1. Additional Capital Contributed ( <i>itemize</i> )				
2. Other ( <i>itemize</i> )				
Transfers to Operating Fund	24,545			
Cottages - Profit	520,710			
F-3. Total Additions			\$	545,255
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>			\$	15,470,270

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

Name of Facility Noble Horizons	License No. 936-C & 177RH	Report for Year Ended 9/30/2023	Page 37	of 37
<i>Check appropriate category</i>				
<input checked="" type="checkbox"/> Chronic and Convalescent Nursing Home (CCNH) & RHNS Combined	<input type="checkbox"/> Residential Care Home	<input type="checkbox"/> (Specify)		
<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>CliftonLarsonAllen LLP</i>	Title	Date Signed 2/15/2024		
Printed Name of Preparer CliftonLarsonAllen LLP				
Address Address 29 South Main Street, 4th Floor, West Hartford, CT 06107		Phone Number 860-561-4000		
Contacted Person Regarding Additional Information Needed Regarding This Report Jonathan Fink		Phone Number 860-561-4000		
Contact Email Address Jonathan.Fink@claconnect.com				