

State of Connecticut



Annual Report of Long-Term Care Facility Cost Year 2018

Name of Facility (as licensed) NOBLE HORIZONS	
Address (No. & Street, City, State, Zip Code) 17 COBBLE ROAD, SALISBURY, CT 06068	
Type of Facility	
<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	
Report for Year Beginning 10/1/2017	Report for Year Ending 9/30/2018

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

General Information

Name of Facility (as licensed) NOBLE HORIZONS	License No. 936-C	Report for Year Ended 9/30/2018	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, 2017 and ending September 30, 2018, 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)

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

Data Required for Real Wage Adjustment			Page 1A	of 37
Name of Facility NOBLE HORIZONS	Period Covered:	From 10/1/2017	To 9/30/2018	
Address of Facility 17 COBBLE ROAD, SALISBURY, CT 06068				
Report Prepared By MICHELLE PASCETTA	Phone Number (860) 527-9126 x518	Date 2/15/2019		
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.

General Information and Questionnaire
Type of Facility - Organization Structure

Phone No. of Facility (860) 435-9851		Report for Year Ended 9/30/2018	Page 2	of 37
Name of Facility (as shown on license) NOBLE HORIZONS		Address (No. & Street, City, State, Zip) 17 COBBLE ROAD, SALISBURY, CT 06068		
License Numbers:	CCNH 936-C	RHNS 177RH	Residential Care Home 1763	Medicare Provider No. 07-5236
Type of Facility (Check appropriate box(es))				
<input checked="" type="checkbox"/> Chronic and Convalescent Nursing Home only (CCNH) <input checked="" type="checkbox"/> Rest Home with Nursing Supervision only (RHNS) <input checked="" type="checkbox"/> Residential Care Home				
Type of Ownership (Check appropriate box)				
<input type="checkbox"/> Proprietorship <input type="checkbox"/> LLC <input type="checkbox"/> Partnership <input type="checkbox"/> Profit Corp. <input checked="" type="checkbox"/> Non-Profit Corp. <input type="checkbox"/> Government <input type="checkbox"/> Trust				
If this facility opened or closed during report year provide:		Date Opened	Date Closed	
Has there been any change in ownership or operation during this report year? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No If "Yes," explain fully.				
Administrator				
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 EILEEN MULLIGAN		License No.:	540	

**General Information and Questionnaire
Related Parties***

Name of Facility NOBLE HORIZONS	License No. 936-C	Report for Year Ended 9/30/2018	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	Pg. 16, Line m12	635,154	668,340
Alliance Rehabilitation of CT, LLC	705A New Britain Avenue Hartford, CT 06106	<input checked="" type="radio"/>	<input type="radio"/>		Rehabilitation Services	Pg. 13 Lines B5a, B9a	428,449	See Page 4a
		<input type="radio"/>	<input checked="" type="radio"/>					
		<input type="radio"/>	<input checked="" type="radio"/>					
		<input type="radio"/>	<input checked="" type="radio"/>					
		<input type="radio"/>	<input checked="" type="radio"/>					
		<input type="radio"/>	<input checked="" type="radio"/>					
		<input type="radio"/>	<input checked="" type="radio"/>					

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

General Information and Questionnaire

Basis for Allocation of Costs

Name of Facility NOBLE HORIZONS	License No. 936-C	Report for Year Ended 9/30/2018	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

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

3. Did the Facility appropriately allocate and self-disallow direct and indirect costs to non-nursing home cost centers? (e.g., Assisted Living, Home Health, Outpatient Services, Adult Day Care Services, etc.)

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

General Information and Questionnaire Leases (Excluding Real Property)

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

Name of Facility NOBLE HORIZONS		License No. 936-C		Report for Year Ended 9/30/2018			Page 6	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 and Mail Machines	03/01/15	51 Months	2,332	2,332	
	<input type="radio"/>	<input checked="" type="radio"/>						
	<input type="radio"/>	<input checked="" type="radio"/>						
Less: Portion Allocated to Cottages	<input type="radio"/>	<input checked="" type="radio"/>					-537	
	<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 checked="" type="radio"/> No
Total ***							1,795	

* Refer to Page 4 for definition of related. If "Yes," transaction should be reported on Page 4 also.

** Attach copies of newly acquired leases.

*** Amount should agree to Page 22, Line 6e.

General Information and Questionnaire
Accounting Basis

Name of Facility NOBLE HORIZONS	License No. 936-C	Report for Year Ended 9/30/2018	Page 7	of 37
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The records of this facility for the period covered by this report were maintained on the following basis:
 Accrual Cash Modified Cash

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

Independent Accounting Firm

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

Services Provided by This Firm (*describe fully*)

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

Are These Charges Reflected in the Expenditure Portion of This Report? If Yes, Specify Expense Classification and Line No.
 Yes No Page 16, Line m12

Legal Services Information

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

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

Services Provided by This Firm (*describe fully*)

1 Resident Related Issue	\$	332
2 Collections	\$	29,263
3	\$	
4	\$	
5 Less: Portion allocated to cottages	\$	(2,490)
	Charge for Services Provided	
	\$	27,105

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
9/30/2018

Attachment Page 7A

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

Clinical Issue	332	A
Collections	175	D
Donations	<u>1,778</u>	D
Sub Total	<u>2,285</u>	

Melick & Porter - Waterbury, CT (475) 235-2731

Collections	<u>486</u>	D
Sub Total	<u>486</u>	

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

Collections	<u>26,824</u>	D
Sub Total	<u>26,824</u>	

Total Legal Fees

29,595

A	Allowable	332
B	Issue has been settled in favor of the Provider	0
C	Issue is still open - no settlement to date	0
D	Disallowed	29,263

Schedule of Resident Statistics

Name of Facility NOBLE HORIZONS		License No. 936-C			Report for Year Ended 9/30/2018				Page 8	of 37		
	Total All Levels	Total CCNH Level	Total RHNS Level	Total Residential Care Home	Period 10/1 Thru 6/30				Period 7/1 Thru 9/30			
					Total	CCNH	RHNS	Residential Care Home	Total	CCNH	RHNS	Residential Care Home
1. Certified Bed Capacity												
A. On last day of PREVIOUS report period	110	61	30	19	110	61	30	19	110	61	30	19
B. On last day of THIS report period	110	61	30	19	110	61	30	19	110	61	30	19
2. Number of Residents												
A. As of midnight of PREVIOUS report period	95	56	23	16	95	56	23	16	95	56	23	16
B. As of midnight of THIS report period	98	56	27	15	98	56	27	15	98	56	27	15
3. Total Number of Days Care Provided During Period												
A. Medicare	3,020	699	2,321		2,078	399	1,679		942	300	642	
B. Medicaid (Conn.)	18,422	17,029	1,393		13,731	12,912	819		4,691	4,117	574	
C. Medicaid (other states)												
D. Private Pay	9,798	2,468	4,902	2,428	7,417	1,663	3,826	1,928	2,381	805	1,076	500
E. State SSI for RCH	2,391			2,391	1,837			1,837	554			554
F. Other (Specify)	274	49	225		139	47	92		135	2	133	
G. Total Care Days During Period (3A thru F)	33,905	20,245	8,841	4,819	25,202	15,021	6,416	3,765	8,703	5,224	2,425	1,054
4. Total Number of Days Not Included in Figures in 3G for Which Revenue Was Received for Reserved Beds												
A. Medicaid Bed Reserve Days	86			86	57			57	29			29
B. Other Bed Reserve Days	261	71	109	81	165	68	45	52	96	3	64	29
5. Total Resident Days (3G + 4A + 4B)	34,252	20,316	8,950	4,986	25,424	15,089	6,461	3,874	8,828	5,227	2,489	1,112

Schedule of Resident Statistics (Cont'd)

Name of Facility NOBLE HORIZONS			License No. 936-C			Report for Year Ended 9/30/2018			Page 9		of 37		
4. Were there any changes in the certified bed capacity during the report year? <input checked="" type="radio"/> Yes <input type="radio"/> No													
If "YES", provide the following information:													
Date of Change	Place of Change			Change in Beds						Capacity After Change			Reason for Change
	CCNH	RHNS	Residential Care Home	Lost			Gained			CCNH	RHNS	Residential Care Home	
	(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		
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	10		42	6	11	14	8	7					
Per Diem Rate													
a. One bed rm.	553.76		250.37	217.04	515/510/475	515/510/475	295/230/215	139.58	n/a				
b. Two bed rms.	553.76		250.37	n/a	480.00	480.00	230.00	139.58	n/a				
c. Three or more bed rms.	n/a		n/a	n/a	n/a	n/a	n/a	n/a	n/a				
7. Total Number of Physical Therapy Treatments									TOTAL	CCNH	RHNS	Residential Care Home	
A. Medicare - Part B									4,393	3,049	1,344		
B. Medicaid (Exclusive of Part B)													
1. Maintenance Treatments													
2. Restorative Treatments									29	20	9		
C. Other									7,646	5,307	2,339		
D. Total Physical Therapy Treatments									12,068	8,376	3,692		
8. Total Number of Speech Therapy Treatments													
A. Medicare - Part B									129	90	39		
B. Medicaid (Exclusive of Part B)													
1. Maintenance Treatments													
2. Restorative Treatments													
C. Other									232	161	71		
D. Total Speech Therapy Treatments									361	251	110		
9. Total Number of Occupational Therapy Treatments													
A. Medicare - Part B									1,508	1,047	461		
B. Medicaid (Exclusive of Part B)													
1. Maintenance Treatments													
2. Restorative Treatments									23	16	7		
C. Other									6,639	4,608	2,031		
D. Total Occupational Therapy Treatments									8,170	5,671	2,499		

Report of Expenditures - Salaries & Wages

Name of Facility NOBLE HORIZONS	License No. 936-C	Report for Year Ended 9/30/2018	Page 10	of 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)	90,363	1,360	39,808	600	9,880	148
3. Assistant Administrator (Complete also Sec. IV of Schedule A1)						
4. Other Administrative Salaries (telephone operator, clerks, receptionists, etc.)	256,790	10,590	113,127	4,667	41,169	1,779
5. Dietary Service						
a. Head Dietitian						
b. Food Service Supervisor	95,951	3,515	42,270	1,549	23,549	863
c. Dietary Workers	299,896	17,439	132,116	7,682	73,601	4,280
6. Housekeeping Service						
a. Head Housekeeper						
b. Other Housekeeping Workers	134,827	10,498	59,396	4,625		
7. Repairs & Maintenance Services						
a. Engineer or Chief of Maintenance	29,615	862	13,163	383	8,932	260
b. Other Maintenance Workers	66,153	3,738	29,401	1,661	19,951	1,127
8. Laundry Service						
a. Supervisor						
b. Other Laundry Workers	26,209	1,737	11,546	765		
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	78,346	1,520	37,056	719		
b. RN						
1. Direct Care	748,493	19,658	354,030	9,299		
2. Administrative**	143,779	3,547	67,067	1,653		
c. LPN						
1. Direct Care	349,195	11,289	165,166	5,339		
2. Administrative**						
d. Aides and Attendants	967,902	53,449	377,646	20,855	173,580	9,380
e. Physical Therapists						
f. Speech Therapists						
g. Occupational Therapists						
h. Recreation Workers	122,239	5,481	53,851	2,414	30,000	1,345
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	69,055	2,267	30,421	999	16,947	556
n. Marketing	45,650	1,211	20,110	534	4,991	133
o. Other (Specify)						
See Attached Schedule	19,306	151	8,505	66	4,738	37
<i>A-13. Total Salary Expenditures</i>	3,543,769	148,312	1,554,679	63,810	407,338	19,908

* 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	19,306	151	8,505	66	4,738	37
Total	\$ 19,306	151	\$ 8,505	66	\$ 4,738	37

Schedule of Other Fees (Page 13)

Service	CCNH		RHNS		Residential Care Home	
	\$	Hours	\$	Hours	\$	Hours
Respiratory Therapy	5,861	122	2,582	54		
Total	\$ 5,861	122	\$ 2,582	54	\$ -	-

**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	9/30/2018				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							
Section I - Operators/Owners										
Section II - Other related parties of Operators/Owners employed in and paid by facility (EXCEPT those who may be the Administrator or Assistant Administrators who are identified on Page 12).										

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

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

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

Name of Facility (as licensed)				License No.		Report for Year Ended			Page	of
NOBLE HORIZONS				936-C		9/30/2018			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							
Section III - Administrators***										
William Pond - 1/8/2018 thru 9/30/2018	52,014	22,914	5,687	Standard Employee Benefits Package	Responsible for the day-to-day operations of facility	1,522	A.2.			
Eileen M. Mulligan - 10/01/2017 thru 1/12/2018	38,349	16,894	4,193	Standard Employee Benefits Package	Responsible for the day-to-day operations of facility	586	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	9/30/2018	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	18,766	376	8,267	165	4,605	92
2. Dentist	4,921	33	2,168	14		
3. Pharmacist	5,764	73	2,539	32		
4. Podiatrist						
5. Physical Therapy						
a. Resident Care	173,853	3,525	76,601	1,553		
b. Other						
6. Social Worker						
7. Recreation Worker						
8. Physicians						
a. Medical Director (entire facility)	23,500	235	10,352	104		
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) Physician Visit	3,693	9	1,627	4		
9. Speech Therapist						
a. Resident Care	12,524	164	5,489	72		
b. Other						
10. Occupational Therapist						
a. Resident Care	111,047	1,783	48,935	786		
b. Other						
11. Nurses and aides and attendants						
a. RN						
1. Direct Care	1,352	7	640	4		
2. Administrative***						
b. LPN						
1. Direct Care						
2. Administrative***						
c. Aides	92,977	3,848	36,277	1,502	15,992	662
d. Other						
12. Other (Specify) See Attached Schedule	5,861	122	2,582	54		
B-13 Total Fees Paid in Lieu of Salaries	454,258	10,175	195,477	4,290	20,597	754

* 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 9/30/2018	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, Martin Nweeia, DDS, Housatonic Valley Dental Care	Dentist	<input type="radio"/>	<input checked="" type="radio"/>		
Value Health Care	Pharmacy Consultant	<input type="radio"/>	<input checked="" type="radio"/>		
Symbria Rehab of Connecticut	Physical Therapy	<input checked="" type="radio"/>	<input type="radio"/>	See Page 4a	
		<input type="radio"/>	<input checked="" type="radio"/>		
		<input type="radio"/>	<input checked="" type="radio"/>		
Michael Kelly, MD, Dennis Koylarz, MD, InHouse Care LLC.	Medical Director	<input type="radio"/>	<input checked="" type="radio"/>		
Dr. Andrew Schwartz, Kenneth Cohen, MD	Podiatrist / Geriatrician	<input type="radio"/>	<input checked="" type="radio"/>		
Symbria Rehab of Connecticut	Speech Therapy	<input checked="" type="radio"/>	<input type="radio"/>	See Page 4a	
Symbria Rehab of Connecticut	Occupational Therapy	<input checked="" type="radio"/>	<input type="radio"/>	See Page 4a	
Value Health Care	Temporary Labor - RN	<input type="radio"/>	<input checked="" type="radio"/>		
Nurse Network, LLC, Nurse Finders	Temporary Labor - Aides	<input type="radio"/>	<input checked="" type="radio"/>		
Technical Gas Products	Respiratory Therapy	<input type="radio"/>	<input checked="" type="radio"/>		
		<input type="radio"/>	<input checked="" type="radio"/>		
		<input type="radio"/>	<input checked="" type="radio"/>		
		<input type="radio"/>	<input checked="" type="radio"/>		
		<input type="radio"/>	<input checked="" type="radio"/>		
		<input type="radio"/>	<input checked="" type="radio"/>		
		<input type="radio"/>	<input checked="" type="radio"/>		
		<input type="radio"/>	<input checked="" type="radio"/>		
		<input type="radio"/>	<input checked="" type="radio"/>		
		<input type="radio"/>	<input checked="" type="radio"/>		

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

Annual Report of Long-Term Care Facility

CSP-15 Rev. 10/2005

C. Expenditures Other Than Salaries - Administrative and General

Name of Facility	License No.	Report for Year Ended	Page	of
NOBLE HORIZONS	936-C	9/30/2018	15	37
Item	Total	CCNH	RHNS	Residential Care Home
1. Administrative and General				
a. Employee Health & Welfare Benefits				
1. Workmen's Compensation	\$ 161,284	103,810	45,542	11,932
2. Disability Insurance	\$ 49,831	32,073	14,071	3,687
3. Unemployment Insurance	\$ 14,798	9,524	4,179	1,095
4. Social Security (F.I.C.A.)	\$ 391,718	252,127	110,610	28,981
5. Health Insurance	\$ 797,030	513,004	225,059	58,967
6. Life Insurance (employees only) (not-owners and not-operators)	\$ 7,273	4,681	2,054	538
7. Pensions (Non-Discriminatory) (not-owners and not-operators)	\$ 342,352	220,354	96,670	25,328
8. Uniform Allowance	\$ 8,865	5,706	2,503	656
9. Other (<i>Specify</i>) See Attached Schedule	\$ 7,415	4,772	2,094	549
b. Personal Retirement Plans, Pensions, and Profit Sharing Plans for Owners and Operators (Discriminatory)*	\$			
c. Bad Debts*	\$ (25,793)	(16,642)	(7,331)	(1,820)
d. Accounting and Auditing	\$			
e. Legal (<i>Services should be fully described on Page 7</i>)	\$ 27,105	17,489	7,704	1,912
f. Insurance on Lives of Owners and Operators (<i>Specify</i>)*	\$			
g. Office Supplies	\$ 32,982	20,778	9,153	3,051
h. Telephone and Cellular Phones				
1. Telephone & Pagers	\$ 19,614	12,655	5,575	1,384
2. Cellular Phones	\$ 3,850	2,484	1,094	272
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	\$ 546,898	379,648	167,250	
Subtotal	\$ 2,385,222	1,562,463	686,227	136,532

* 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	3,124	1,370	359
Vaccinations	1,648	724	190
Total	\$ 4,772	\$ 2,094	\$ 549

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	9/30/2018		16	37
Item	Total	CCNH	RHNS	Residential Care Home	
<i>Subtotals Brought Forward:</i>	2,385,222	1,562,463	686,227	136,532	
1. Travel and Entertainment					
1. Resident Travel and Entertainment	\$ 321	190	84	47	
2. Holiday Parties for Staff	\$ 18,177	11,727	5,167	1,283	
3. Gifts to Staff and Residents	\$ 5,018	3,237	1,427	354	
4. Employee Travel	\$ 1,295	847	373	75	
5. Education Expenses Related to Seminars and Conventions	\$ 14,971	8,877	3,914	2,180	
6. Automobile Expense (<i>not purchase or depreciation</i>)	\$ 15,605	9,255	4,078	2,272	
7. Other (<i>Specify</i>) See Attached Schedule	\$				
m. Other Administrative and General Expenses					
1. Advertising Help Wanted (<i>all such expenses</i>)	\$ 19,447	11,668	5,144	2,635	
2. Advertising Telephone Directory (<i>all such expenses</i>)***	\$				
3. Advertising Other (<i>Specify</i>)*** See Attached Schedule	\$ 114,429	73,829	32,528	8,072	
4. Fund-Raising***	\$ 9,178	5,922	2,609	647	
5. Medical Records	\$				
6. Barber and Beauty Supplies (if this service is supplied directly and not by contract or fee for service)***	\$				
7. Postage	\$ 6,494	4,175	1,838	481	
* 8. Dues and Membership Fees to Professional Associations (<i>Specify</i>) See Attached Schedule	\$ 12,703	8,195	3,610	898	
8a. Dues to Chamber of Commerce & Other Non-Allowable Org.***	\$				
9. Subscriptions	\$ 1,457	881	389	187	
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>)	\$ 37,337	24,977	11,011	1,349	
12. Administrative Management Services**	\$ 635,154	409,810	180,538	44,806	
13. Other (<i>Specify</i>) See Attached Schedule	\$ 29,124	18,087	7,973	3,064	
<i>C-14 Total Administrative & General Expenditures</i>	\$ 3,305,932	2,154,140	946,910	204,882	

* 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	68,915	30,362	7,535
All Public Relations Non-Salary Expenses	4,914	2,166	537
Total Other Advertising	\$ 73,829	\$ 32,528	\$ 8,072

Schedule of Dues

Description	CCNH	RHNS	Residential Care Home
Leading Age	7,792	3,433	851
Amazon Prime	113	50	12
International Association of Administrative Professionals	89	39	10
Staples	177	78	19
ICNC	24	10	6
Total Dues	\$ 8,195	\$ 3,610	\$ 898

Schedule of Contributions

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

Schedule of Other Administrative and General

Description	CCNH	RHNS	Residential Care Home
CHEFA Admin Fees	1,343	591	81
Licenses - See Schedule Below	4,970	2,195	959
Pre-Employment Services	11,050	4,868	1,890
Penalties and Late Fees	235	104	26
Special Events and Functions	489	215	108
Total Other Administrative and General	\$ 18,087	\$ 7,973	\$ 3,064

Licenses:

Department of Public Health	\$ 1,986
Department of Construction Services	\$ 2,000
Torrington Area Health District	\$ 565
Town of Salisbury	\$ 39
Drug Enforcement Agency	\$ 731
Consumer Protection Agency	\$ 40
CLIA	\$ 150
LTCMAP	\$ 700
Broadcast Music	\$ 938
Motion Picture Licensing Corporation	\$ 2,004
Sub Total	\$ 9,153
Less: Portion Allocated to Cottages	\$ (1,029)
Total Licenses	\$ 8,124

Schedule C-1 - Management Services*

Name of Facility NOBLE HORIZONS	License No. 936-C	Report for Year Ended 9/30/2018	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	635,154	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	9/30/2018		18	37
Item		Total	CCNH	RHNS	Residential Care Home	
2. Dietary						
a. In-House Preparation & Service						
1.	Raw Food	\$ 294,780	174,843	77,026		42,911
2.	Non-Food Supplies	\$ 39,048	23,161	10,203		5,684
3.	Other (Specify) _____	\$				
b. Purchased Services (by contract other than through Management Services) (Complete Schedule C-2 att. Page 21)		\$				
c. Other (Specify) _____		\$				
2D. Total Dietary Expenditures (2a + b + c + d)		\$ 333,828	198,004	87,229		48,595
2F. Dietary Questionnaire		Total	CCNH	RHNS	Residential Care Home	
G.	Resident Meals: Total no. of meals served per day:*	282	167	74		41
H. Is cost of employee meals included in 2E? <input type="radio"/> Yes <input checked="" type="radio"/> No						
I. Did you receive revenue from employees? <input type="radio"/> Yes <input checked="" type="radio"/> No						If yes, specify amt.
J. Where is the revenue received reported in the Cost Report? (Page/Line Item)						
K. Is cost of meals provided to persons other than employees or residents (i.e., Board Members, Guests) included in 2E? <input checked="" type="radio"/> Yes <input type="radio"/> No						If yes, specify cost. \$36,197
L. Is any revenue collected from these people? <input checked="" type="radio"/> Yes <input type="radio"/> No						If yes, specify amt. \$36,197
M. Where is the revenue received reported in the Cost Report? (Page/Line Item)						Page 30, Line IV, 1
N. Is cost of food (other than meals, e.g., snacks at monthly staff meetings, board meetings) provided to employees included in 2E? <input type="radio"/> Yes <input checked="" type="radio"/> No						If yes, specify cost.
O. Is any revenue collected from employees? <input type="radio"/> Yes <input checked="" type="radio"/> No						If yes, specify amt.
P. Where is the revenue received reported in the Cost Report? (Page/Line Item)						

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

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 9/30/2018		Page 19	of 37
Item		Total	CCNH	RHNS	Residential Care Home	
3.	Laundry					
	a. In-House Processing*	Lbs.	168,150	116,727	51,423	
	1. Bed linens, cubicle curtains, draperies, gowns and other resident care items washed, ironed, and/or processed.***	Amt. \$	7,953	5,521	2,432	
	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.	168,150	116,727	51,423	
		Amt. \$	1,130	784	346	
	b. Purchased Services (<i>by contract other than through Management Services</i>) (Complete Schedule C-2 att. Page 21)	\$	92,377	59,239	26,098	7,040
	c. Other (<i>Specify</i>)	\$				
3D.	Total Laundry Expenditures (3a + b + c)	\$	101,460	65,544	28,876	7,040
3F. Laundry Questionnaire						
G.	Is cost of employee laundry included in 3E?	<input type="radio"/> Yes	<input checked="" type="radio"/> No	If yes, specify cost.		
H.	Did you receive revenue from employees?	<input type="radio"/> Yes	<input checked="" type="radio"/> No	If yes, specify amt.		
I.	Where is the revenue received reported in the Cost Report?	(Page/Line Item)				
J.	Is Cost of laundry provided to persons other than employees or residents included in 3E?	<input checked="" type="radio"/> Yes	<input type="radio"/> No	If yes, specify cost.		\$1,310
K.	Did you receive revenue from these people?	<input checked="" type="radio"/> Yes	<input type="radio"/> No	If yes, specify amt.		\$1,310
L.	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 3E.

*** 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	9/30/2018		20	37
Item			Total	CCNH	RHNS	Residential Care Home
4.	Housekeeping	Sq. Ft. Serviced by Personnel	75,742	36,828	16,224	22,690
	a. In-House Care					
	1. Supplies - Cleaning (<i>Mops, pails, brooms, etc.</i>)	Amt. \$	39,286	19,102	8,415	11,769
	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	36,828	16,224	22,690
		Amt. \$				
	C. Other (<i>Specify</i>)	\$				
4D.	Total Housekeeping Expenditures (4a + b + c)	\$	39,286	19,102	8,415	11,769
5.	Resident Care (Supplies)**					
	a. Prescription Drugs***					
	1. Own Pharmacy	\$				
	2. Purchased from	\$	86,029	59,720	26,309	
	b. Medicine Cabinet Drugs	\$	32,537	22,587	9,950	
	c. Medical and Therapeutic Supplies	\$	159,188	110,506	48,682	
	d. Ambulance/Limousine***	\$				
	e. Oxygen					
	1. For Emergency Use	\$				
	2. Other***	\$	2,931	2,034	897	
	f. X-rays and Related Radiological Procedures***	\$	8,120	5,637	2,483	
	g. Dental (<i>Not dentists who should be included under salaries or fees</i>)	\$				
	h. Laboratory***	\$	11,197	7,773	3,424	
	i. Recreation	\$	35,451	24,570	10,881	
	j. Direct Management Services*	\$				
	k. Indirect Management Services*	\$	6,838			6,838
	l. Other (<i>Specify</i>)**** See Attached Schedule	\$	33,827	23,209	10,226	392
5M.	Total Resident Care Expenditures (5a - 5j)	\$	376,118	256,036	112,852	7,230

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

** Do not include any fees to professional staff, these should be reported on Page 13, or, if paid on salary basis, on Page 10.

*** Facility should self-disallow the expense on Page 29 of the Cost Report.

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

Schedule of Other Resident Care

Description	CCNH	RHNS	Residential Care Home
Pastoral Care	\$ 1,598	\$ 704	\$ 392
Physical Therapy	\$ 21,611	\$ 9,522	\$ -
Total Other Resident Care	\$ 23,209	\$ 10,226	\$ 392

5.c. - Medical & Therapeutic Supplies

Description	CCNH	RHNS	0
Equipment Rental - Month-to-Month - Oxygen & Bed Rental	\$ 6,967	\$ 3,069	\$ -
Medical and Therapeutic Supplies	\$ 42,676	\$ 18,800	\$ -
Medical and Therapeutic Supplies - Chargeable - Disallowed	\$ 548	\$ 242	\$ -
Disposable Incontinent Supplies	\$ 37,412	\$ 16,482	\$ -
Nursing Minor Equipment *	\$ 10,612	\$ 4,676	\$ -
Nutritional Supplements	\$ 707	\$ 311	\$ -
Prescription Drugs Not Covered by Medicaid	\$ 8,922	\$ 3,930	\$ -
Resident Vaccinations - Disallowed	\$ 2,662	\$ 1,172	\$ -
Total Other Resident Care	\$ 110,506	\$ 48,682	\$ -

***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.

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 9/30/2018				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	Pg	Line
MatrixCare	Bloomington, MN	<input type="radio"/>	<input checked="" type="radio"/>		Computer Software Contract	14,743	6,495		16	m11
A&G Purchased Services Under \$10,000	Various	<input type="radio"/>	<input checked="" type="radio"/>		Equipment/Software Maintenance, Data	10,234	4,516	1,349	16	m11
		<input type="radio"/>	<input checked="" type="radio"/>							
		<input type="radio"/>	<input checked="" type="radio"/>							
H&H Linen Services, Inc.	New Britain, CT	<input type="radio"/>	<input checked="" type="radio"/>		Laundry Contract	59,239	26,098	7,040	19	3b
		<input type="radio"/>	<input checked="" type="radio"/>							
		<input type="radio"/>	<input checked="" type="radio"/>							
		<input type="radio"/>	<input checked="" type="radio"/>							
Lawrence C. Casey Jr	Canaan, CT	<input type="radio"/>	<input checked="" type="radio"/>		Groundskeeping Service	12,790	5,685	3,858	22	6f
Otis Elevator	Charlotte, NC	<input type="radio"/>	<input checked="" type="radio"/>		Elevator Service	7,394	3,286	2,230	22	6f
Grodsky Service, Inc.	Springfield, MA	<input type="radio"/>	<input checked="" type="radio"/>		Heating and Air Conditioning Service	10,851	4,823	3,273	22	6f
Lawrence C. Casey Jr	Canaan, CT	<input type="radio"/>	<input checked="" type="radio"/>		Plowing and Sanding	19,876	8,834	5,994	22	6f
		<input type="radio"/>	<input checked="" type="radio"/>							
Maintenance Purchased Services Under \$10,000	Various	<input type="radio"/>	<input checked="" type="radio"/>			44,711	19,766	11,861	22	6f

* List all contracted services over \$10,000. Use additional sheets if necessary.

** Refer to Page 4 for definition of related.

*** Please cross-reference amount to the appropriate page in the Annual Report (Pages 16, 18, 19, 20 or 22).

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

Name of Facility	License No.	Report for Year Ended			Page	of
NOBLE HORIZONS	936-C	9/30/2018			22	37
Item	Total	CCNH	RHNS	Residential Care Home		
6. Maintenance & Operation of Plant						
a. Repairs & Maintenance	\$ 96,750	55,721	24,730	16,299		
b. Heat	\$ 48,665	28,865	12,716	7,084		
c. Light & Power	\$ 268,080	159,007	70,049	39,024		
d. Water	\$ 59,936	34,327	15,256	10,353		
e. Equipment Lease (<i>Provide detail on page 6</i>)	\$ 1,795	1,195	527	73		
f. Other (<i>itemize</i>)	\$ 165,232	95,622	42,394	27,216		
See Attached Schedule						
6g. Total Maint. & Operating Expense (6a - 6f)	\$ 640,458	374,737	165,672	100,049		
7. Depreciation (<i>complete schedule page 23*</i>)						
a. Land Improvements	\$ 39,217	26,115	10,288	2,814		
b. Building & Building Improvements	\$ 223,712	116,733	48,605	58,374		
c. Non-Movable Equipment	\$ 106,294	71,686	18,501	16,107		
d. Movable Equipment	\$ 96,361	58,864	24,930	12,567		
*7e. Total Depreciation Costs (7a + b + c + d)	\$ 465,584	273,398	102,324	89,862		
8. Amortization (<i>Complete att. Schedule Page 24*</i>)						
a. Organization Expense	\$					
b. Mortgage Expense	\$ 1,644	1,096	482	66		
c. Leasehold Improvements	\$					
d. Other (<i>Specify</i>)	\$					
*8e. Total Amortization Costs (8a + b + c + d)	\$ 1,644	1,096	482	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)	\$ 467,228	274,494	102,806	89,928		

* 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	13,651	6,013	2,028
Refuse Removal	9,392	4,137	2,162
Carpet and Flooring	3,613	1,591	2,225
Carpentry Service	1,196	532	361
Elevator Service Contract	7,394	3,286	2,230
Exterminator Service	1,031	458	311
Grounds Service	17,608	7,826	5,311
Heating & Air Conditioning Service	10,851	4,823	3,273
Painting Service	1,446	643	436
Plowing & Sanding	19,876	8,834	5,994
Plumbing Service	9,564	4,251	2,885
Total Other Repairs and Maintenance	\$ 95,622	\$ 42,394	\$ 27,216

CON VS. Non-CON Depreciation -

<u>Asset Group</u>	<u>Cost</u>	<u>2018 Total Depreciation</u>	<u>2018 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>1,493,179</u>	<u>75,867</u>	<u>34,902</u>	<u>23,826</u>	<u>8,392</u>	<u>2,684</u>	<u>40,965</u>
Totals	<u>1,808,301</u>	<u>80,182</u>	<u>39,217</u>	<u>26,115</u>	<u>10,288</u>	<u>2,814</u>	<u>40,965</u>
Building & Improvements:							
- CON	3,336,305	85,059	85,059	52,221	29,745	3,094	0
- Non-CON	<u>12,680,317</u>	<u>370,330</u>	<u>138,653</u>	<u>64,512</u>	<u>18,860</u>	<u>55,280</u>	<u>231,677</u>
Totals	<u>16,016,623</u>	<u>455,389</u>	<u>223,712</u>	<u>116,733</u>	<u>48,605</u>	<u>58,374</u>	<u>231,677</u>
Fixed Equipment:							
- CON	1,045,676	0	0	0	0	0	0
- Non-CON	<u>3,423,905</u>	<u>176,061</u>	<u>106,294</u>	<u>71,686</u>	<u>18,501</u>	<u>16,107</u>	<u>69,767</u>
Totals	<u>4,469,582</u>	<u>176,061</u>	<u>106,294</u>	<u>71,686</u>	<u>18,501</u>	<u>16,107</u>	<u>69,767</u>
Moveable Equipment:							
- CON	526,475	0	0	0	0	0	0
- Non-CON	<u>2,459,519</u>	<u>116,781</u>	<u>96,361</u>	<u>58,864</u>	<u>24,930</u>	<u>12,567</u>	<u>20,420</u>
Totals	<u>2,985,994</u>	<u>116,781</u>	<u>96,361</u>	<u>58,864</u>	<u>24,930</u>	<u>12,567</u>	<u>20,420</u>

Depreciation Schedule

Name of Facility NOBLE HORIZONS				License No. 936-C			Report for Year Ended 9/30/2018			Page 23	of 37		
Property Item				Historical Cost Exclusive of Land	Less Salvage Value	Cost to Be Depreciated	Accumulated Depreciation to Beginning of Year's Operations	Method of Computing Depreciation	Useful Life	Depreciation for This Year	Totals		
A. Land Improvements													
1. Acquired prior to this report period				1,803,322		986,898	732,812	S/L	Various	39,217			
2. Disposals (attach schedule)								S/L	Various				
3. Acquired during this report period (attach schedule)				4,978				S/L	Various				
A-4. Subtotal											39,217		
B. Building and Building Improvements													
1. Acquired prior to this report period				15,902,914		9,169,047	6,744,378	S/L	Various	223,105			
2. Disposals (attach schedule)								S/L	Various				
3. Acquired during this report period (attach schedule)				113,709		14,282		S/L	Various	607			
B-4. Subtotal											223,712		
C. Non-Movable Equipment													
1. Acquired prior to this report period				4,400,708		3,254,002	2,751,892	S/L	Various	103,659			
2. Disposals (attach schedule)								S/L	Various				
3. Acquired during this report period (attach schedule)				68,873		23,166		S/L	Various	2,635			
C-4. Subtotal											106,294		
		Is a mileage logbook maintained?		Date of Acquisition		Historical Cost Exclusive of Land	Less Salvage Value	Cost to Be Depreciated	Accumulated Depreciation to Beginning of Year's Operations	Method of Computing Depreciation	Useful Life	Depreciation for This Year	Totals
		Yes	No	Month	Year								
D. Movable Equipment													
1. Motor Vehicles (Specify name, model and year of each vehicle)													
a. Various		X		Var	Var	208,949		182,479	326,061	S/L	Various	5,626	
b.													
c.													
d.													
2. Movable Equipment													
a. Acquired prior to this report period				Var	Var	2,640,995		2,290,296	2,845,071	S/L	Various	81,811	
b. Disposals (attach schedule)				Var	Var								
c. Acquired during this report period (attach schedule)				Var	Var	136,051		103,622		S/L	Various	8,924	
D-3. Subtotal													96,361
E. Total Depreciation													465,584

Schedule of Land Improvements Acquired during this report period

Acquisition Date	Description of Item	Cost	Useful Life	Depreciation
Additions:				
7/1/2018	Plantings - Q2	4,978	5	-
Total additions for Land Improvement		\$ 4,978		\$ - *
Deletions:				
Total deletions for Land Improvement		\$ -		\$ - **

*Ties to Page 23, Line A3

**Ties to Page 23, Line A2

Schedule of Building Improvements Acquired during this report period

Acquisition Date	Description of Item	Cost	Useful Life	Depreciation
Additions:				
10/1/2017	Patio Door	3,700	15	-
10/1/2017	Convert Tub to Shower	5,170	15	-
11/1/2017	Window	6,750	15	413
11/1/2017	Shed	5,000	20	-
10/1/2017	Garage Passdoor	1,188	15	-
10/1/2017	Painting	9,650	5	-
12/1/2017	Painting	3,150	5	- *
1/1/2018	Window	2,760	15	138
3/1/2018	Painting	3,210	5	-
2/1/2018	Painting	10,015	5	-
3/1/2018	Painting	5,790	5	-
12/1/2017	Winterization	10,409	20	-
4/1/2018	Shower	7,284	15	-
5/1/2018	Awning	2,950	15	-
4/1/2018	Painting	4,725	5	- **
5/1/2018	Window	2,061	15	-
3/1/2018	Bathroom Renovation	14,445	20	-
6/1/2018	Door	1,972	20	33
7/1/2018	Painting	2,400	5	-
8/1/2018	Door	2,800	20	23
7/1/2018	Painting	5,880	5	-
9/1/2018	Painting	2,400	5	-
Total additions for Building Improvement		\$ 113,709		\$ 607 *
Deletions:				
Total deletions for Building Improvement		\$ -		\$ - **

*Ties to Page 23, Line B3

**Ties to Page 23, Line B2

Schedule of Non-Movable Equipment Acquired during this report peri

Acquisition Date	Description of Item	Cost	Useful Life	Depreciation
Additions:				
10/1/2017	Flooring	\$ 4,390	5	\$ -
10/1/2017	Drywall	\$ 550	15	\$ -
12/1/2017	Swing Door	1972	15	110
12/1/2017	Carpet	1300	5	217
1/1/2018	Carpet	1300	5	195
12/1/2017	Food Waste Disposer	3682	5	614
12/1/2017	Sewer Pump	3170	10	182 *
2/1/2018	Carpet	1300	5	173
2/1/2018	Carpet	1300	5	173
2/1/2018	Carpet	1530	5	203
2/1/2018	Carpet	1300	5	173
3/1/2018	Carpet	3190	5	0
3/1/2018	Laundry Cabinets	2119	15	0
3/1/2018	Carpet	2975	5	0
11/1/2017	Hubbell 45KW Booster	6273	10	395 **
4/1/2018	Countertops/Propane Tank	3976	15	0
6/1/2018	Carpet	1300	5	87
6/1/2018	Carpet	1690	5	113
3/1/2018	Countertops	6765	15	0
5/1/2018	Bathroom Flooring	3306	5	0
7/1/2018	Carpet	1490	5	0
8/1/2018	Water Heater	1300	10	0
7/1/2018	Cabinets	7775	15	0
7/1/2018	Flooring	3500	5	0
9/1/2018	Carpet	1420	5	0
Total additions for Non-Movable Equipmen		\$ 68,873		\$ 2,635
Deletions:				
Total deletions for Non-Movable Equipmen		\$ -		\$ -

*Ties to Page 23, Line C3

**Ties to Page 23, Line C2

Schedule of Movable Equipment Acquired during this report peri

Acquisition Date	Description of Item	Cost	Useful Life	Depreciation
Additions:				
10/1/2017	4 Computers	1,686	3	562
10/1/2017	4 Computers	1,686	3	562
10/1/2017	4 Computers	1,686	3	562
10/1/2017	4 Computers	1,686	3	562
10/1/2017	2 Air Mattresses	2,075	10	208
11/1/2017	Bookcases (4) for library	11,600	20	366
11/1/2017	Chairs (4) for library	3,260	15	137
11/1/2017	Vital sign monitor	2,390	8	274
11/1/2017	Media system upgrade-Touchtown	1,190	5	218
12/1/2017	Matrix Offline Backup Laptop	2,197	3	420
12/1/2017	Draperies, Blinds, Shades	1,475	5	246
12/1/2017	Draperies	1,210	5	202
12/1/2017	Electric range D-3	550	10	-
12/1/2017	Organ for Chapel	16,380	10	938
11/1/2017	Bariatric bed and mattress	3,290	10	302
3/1/2018	XLarge recliner	1,445	15	56
3/1/2018	Washer/Dryer Cot Q2	1,057	10	-
3/1/2018	Cabinet for sharps/gloves	4,412	15	172
4/1/2018	16 Port Card	1,269	10	44
4/1/2018	File Server Upgrade	10,204	3	1,169
3/1/2018	Lift Chair-Navy	775	10	45
3/1/2018	Lift Chair-Navy	775	10	45
3/1/2018	Lift Chair-Chocolate	775	10	45
3/1/2018	Lift Chair-Chocolate	775	10	45
4/1/2018	Furniture-B. Pond Office	3,375	15	77
5/1/2018	Maxi 500 manual scale	3,721	10	155
4/1/2018	Draperies, shades Cot L-4	3,900	5	-
4/1/2018	Dishwasher, cooktop Cot L4	1,767	10	-
7/1/2018	Computer	1,665	3	95

7/1/2018	Computer	1,665	3	95
7/1/2018	Computer	1,665	3	95
7/1/2018	Computer	1,664	3	95
7/1/2018	Computer	1,664	3	95
7/1/2018	Computer	1,664	3	95
6/1/2018	Ice maker	2,206	10	74
6/1/2018	Ice maker	1,865	10	62
8/1/2018	DVR Surveillance System	1,308	5	30
9/1/2018	Compliance computer	1,693	3	33
9/1/2018	Compliance computer	1,695	3	33
9/1/2018	Compliance computer	1,695	3	33
9/1/2018	Compliance computer	1,695	3	33
9/1/2018	Compliance computer	1,695	3	33
9/1/2018	Compliance computer	1,695	3	32
8/1/2018	Laptop POC Matrix	2,329	3	129
8/1/2018	Laptop POC Matrix	2,329	3	129
9/1/2018	Laptop	2,125	3	59
9/1/2018	Laptop	2,125	3	59
9/1/2018	Laptop	2,125	3	59
9/1/2018	Laptop	2,125	3	59
9/1/2018	Serving Steam Table	9,334	10	53
8/1/2018	Bonnet Carpet Cleaner	1,414	5	32
Total additions for Movable Equipmen		\$ 136,051		\$ 8,924
Deletions:				
Total deletions for Movable Equipmen		\$ -		\$ -

*Ties to Page 23, Line D2c

**Ties to Page 23, Line D2b

Schedule of Leasehold Improvements Acquired during this report perio

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

*Ties to Page 24, Line C3

**Ties to Page 24, Line C2

Annual Report of Long-Term Care Facility

Amortization Schedule*

Name of Facility NOBLE HORIZONS			License No. 936-C		Report for Year Ended 9/30/2018			Page 24	of 37
Item	Date of Acquisition		Length of Amortization	Cost to Be Amortized	Accumulated Amort. to Beginning of Year's Operations	Basis for Computing Amortization**	Rate %	Amortization for This Year	Totals
	Month	Year							
A. Organization Expense									
1.									
2.									
3.									
A-4. Subtotal									
B. Mortgage Expense									
1. Bond Issuance Costs	12	2015		31,178	3,014	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 9/30/2018	Page 25	of 37
11. Property Questionnaire				
Part A				
Is the property either owned by the Facility or leased from a Related Party?*			<input type="radio"/> Yes	<input checked="" type="radio"/> No
			If "Yes," complete Part B. If "No," complete Part C.	
*If any owner or operator of this facility is related by family, marriage, ownership, ability to control or business association to any person or organization from whom buildings are leased, then it is considered a related party transaction.				
Description		Total		
1. Date Land Purchased		1971		
2. Date Structure Completed		1973		
3. If NOT Original Owner, Date of Purchase				
4. Date of Initial Licensure		01/06/75		
5. Total Licensed Bed Capacity		110		
6. Square Footage		120,660		
7. Acquisition Cost				
a. Land		38,000		
b. Building		1,782,023		
Part B - Owner and Related Parties		1st Mortgage	2nd Mortgage	3rd Mortgage
1. Financing		Fixed		
a. Type of Financing (e.g., fixed, variable)				
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		2,814,781		
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	9/30/2018			26	37
Item		Total	CCNH	RHNS	Residential Care Home		
12. Interest							
A. Building, Land Improvement & Non-Movable Equipment							
1. First Mortgage		\$ 58,531	38,989	17,177		2,365	
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)		\$ 58,531	38,989	17,177		2,365	

(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	9/30/2018	27	37	
Item		Total	CCNH	RHNS	Residential Care Home
Subtotals Brought Forward:		58,531	38,989	17,177	2,365
12. C. Movable Equipment					
1. Automotive Equipment	\$				
A. Item	Rate	Amount			
Lender					
Address of Lender					
2. Other (Specify)	\$				
A. Item	Rate	Amount			
Lender					
Address of Lender					
B. Item	Rate	Amount			
Lender					
Address of Lender					
12. C. 3. Total Movable Equipment Interest Expense (C1 + 2)	\$				
12. D. Other Interest Expense (Specify)	\$				
13. Total All Interest Expense (12B7 + 12C3 + 12D)	\$	58,531	38,989	17,177	2,365
14. Insurance					
a. Insurance on Property (buildings only)	\$	50,967	29,189	12,974	8,804
b. Insurance on Automobiles	\$	12,913	7,396	3,287	2,230
c. Insurance other than Property (as specified above)					
1. Umbrella (Blanket Coverage)	\$	15,565	8,914	3,962	2,689
2. Fire and Extended Coverage	\$				
3. Other (Specify)	\$	826	473	210	143
14d. Total Insurance Expenditures (14a + b + c)	\$	80,271	45,972	20,433	13,866
15. Total All Expenditures (A-13 thru C-14)	\$	11,579,230	7,425,045	3,240,526	913,659

D. Adjustments to Statement of Expenditures

Name of Facility				License No.	Report for Year Ended	Page	of
NOBLE HORIZONS				936-C	9/30/2018	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	\$ 70,751	45,650	20,110	4,991
3.			Occupational Therapy	\$			
4.			Other - See attached Schedule	\$			
Page 13 - Professional Fees							
5.	13	8.e	Resident Care Physicians **	\$ 5,320	3,693	1,627	
6.	13	10.a	Occupational Therapy	\$ 159,982	111,047	48,935	
7.			Other - See attached Schedule	\$ 8,443	5,861	2,582	
Pages 15 & 16 - Administrative and General							
8.			Discriminatory Benefits	\$			
9.	15	l.c	Bad Debts	\$ (25,793)	(16,642)	(7,331)	(1,820)
10.	15		Accounting	\$ 26,801	17,292	7,618	1,891
10a.			Legal	\$			
11.	30	IV.3	Telephone	\$ 563	363	160	40
12.	15	h.2	Cellular Telephone	\$ 2,410	1,555	685	170
13.			Life insurance premiums on the life of Owners, Partners, Operators	\$			
14.	16	l.2/3	Gifts, flowers and coffee shops	\$ 16,656	10,746	4,735	1,175
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	l.6	Automobile Expense (e.g. personal use)	\$ 11,704	7,551	3,327	826
18.	16	m.3	Unallowable Advertising *	\$ 114,429	73,829	32,528	8,072
19.			Income Tax / Corporate Business Tax	\$			
20.	16	m.4	Fund Raising / Contributions	\$ 9,178	5,922	2,609	647
21.	16	m.12	Unallowable Management Fees	\$ (29,757)	(19,200)	(8,458)	(2,099)
22.			Barber and Beauty	\$			
23.			Other - See attached Schedule	\$ 5,165	3,340	1,471	354
Page 18 - Dietary Expenditures							
24.	30	IV.1	Meals to employees, guests and others who are not residents	\$ 36,197	21,470	9,458	5,269
Page 19 - Laundry Expenditures							
25.	30	IV.8	Laundry services to employees, guests and others who are not residents	\$ 1,310	909	401	
Page 20 - Housekeeping Expenditures							
26.	29c/24	IV.8	Housekeeping services to employees, guests and others who are not residents	\$ 618	429	189	
Subtotal (Items 1 - 26)				\$ 413,977	273,815	120,646	19,516

* 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
Total Other Salaries Adjustment			\$ -	\$ -	\$ -

Schedule of Fees Adjustments

Page Ref	Line Ref	Description	CCNH	RHNS	Residential Care Home
13	B.12	Respiratory Therapy	\$ 5,861	\$ 2,582	\$ -
Total Other Fees Adjustments			\$ 5,861	\$ 2,582	\$ -

Schedule of Other A&G Adjustments

Page Ref	Line Ref	Description	CCNH	RHNS	Residential Care Home
16	m.13	CHEFA Administration Fee	\$ 1,343	\$ 591	\$ 81
16	m.13	Penalties & Late Fees	\$ 235	\$ 104	\$ 26
16	m.13	Special Events and Functions	\$ 489	\$ 215	\$ 108
30	IV.8	Finance Charges	\$ 1,273	\$ 561	\$ 139
Total Other A&G Adjustments			\$ 3,340	\$ 1,471	\$ 354

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

Name of Facility NOBLE HORIZONS				License No. 936-C	Report for Year Ended 9/30/2018	Page 29	of 37
Item No.	Page No.	Line No.	Item Description	Total Amount of Decrease	CCNH	RHNS	Residential Care Home
Subtotals Brought Forward				\$ 413,977	273,815	120,646	19,516
Page 20 - Resident Care Supplies***							
27.	20	5.a.2	Prescription Drugs	\$ 86,029	59,720	26,309	
28.			Ambulance/Limousine	\$			
29.	20	5.f	X-rays, etc	\$ 8,120	5,637	2,483	
30.	20	5.h	Laboratory	\$ 11,197	7,773	3,424	
31.	20/30	5c/IV	Medical Supplies	\$ 7,040	4,887	2,153	
32.	20	5.e.2	Oxygen (non emergency)	\$ 2,931	2,034	897	
33.			Occupational Therapy	\$			
34.			Other - See Attached Schedule	\$ 52,641	33,929	14,997	3,715
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	\$ 9,101	5,399	2,378	1,324
Page 27 - Insurance							
40.			Mortgage Insurance	\$			
41.	29/b/c		Property Insurance	\$ 9,535	5,482	2,435	1,618
Other - Miscellaneous							
42.			Other - Indirect	\$			
43.			Interest Income on Account Rec.	\$			
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	\$ 4,439	2,543	1,130	766
49. Total Amount of Decrease (Items 1 - 48)				\$ 605,010	401,219	176,852	26,939

*** 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
20	5.i	Cable Television	\$ 12,318	\$ 5,475	\$ 3,715
20	5.j	Physical Therapy Supplies	\$ 21,611	\$ 9,522	\$ -
Total Other Ancillary Costs			\$ 33,929	\$ 14,997	\$ 3,715

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
29c		Outpatient Therapy Allocation	\$ 1,383	\$ 609	\$ 339
29d		Gift Shop Allocation	\$ 4,016	\$ 1,769	\$ 985
Total Other Property Adjustments			\$ 5,399	\$ 2,378	\$ 1,324

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
29c		Outpatient Therapy Allocation	\$ 652	\$ 289	\$ 196
29d		Gift Shop Allocation	\$ 1,891	\$ 841	\$ 570
Total Unallowable Building Interest			\$ 2,543	\$ 1,130	\$ 766

Automobile Expense - Disallowance

Noble Horizons reported 8 vehicles, including a utility vehicle. Since the facility had 110 beds in cost year 2018, the Provider is allowed 2 vehicles.

Depreciation Expense Disallowance:

Automobile Depreciation Per Page 23	\$ 5,626
Allowed Vehicles:	
2011 Dodge Grand Caravan - Asset #5247	3,000
2012 Ford E350 Bus - Asset #4917	<u>2,626</u>
Allowed Amount Allocated to Annual Report	<u>5,626</u>
Disallowed Depreciation Expense	<u>\$ -</u>

Automobile Expense Disallowance:

Automobile Expense per Page 16	\$ 15,605
% Disallowed (6 Vehicles out of 8)	<u>75.00%</u>
Disallowed Automobile Expense	<u>\$11,704</u>

Insurance Expense Disallowance:

Disallowed Vehicles in Excess of State Guidelines:

Utility Vehicle - Asset #2452	\$0
2006 Ford Truck - Asset #3662	1,233
2001 Honda CRV - Asset #5340	1,234
2010 Ford Startrans - Asset #4499	3,255
2005 Honda Odyssey - Asset #5444	1,264
2012 Ford Escape - Asset #4821	<u>1,490</u>

Disallowed Insurance Expense Amount \$8,476

Unallowable Amount \$0

Insurance Property Insurance (Not Including Auto)	\$ 67,358
Outpatient Allocation	<u>0.0000%</u>
Unallowable Amount	<u>\$0</u>

Fair Rent Real Property and Land (From 7/2016 Rate Comp Report) *	\$726,228
Outpatient Allocation	<u>0.0000%</u>
Unallowable Amount	<u>\$0</u>

Deprec & Building Depreciation	\$ 223,712
Interest Building Interest	58,531
Total	<u>\$ 282,243</u>
Outpatient Allocation	<u>0.0000%</u>
Unallowable Amount	<u>\$0</u>

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

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	20,599
Outpatient Therapy Treatments	2,610
Outpatient Therapy Treatments as a % of Total Treatments	<u>12.6705%</u>
Outpatient Allocation of Therapy Space	<u><u>0.4028%</u></u>

Expense Items

A & G	Repairs and Maintenance	96,750
	Other Maintenance	165,232
	Heat	48,665
	Light & Power	268,080
	Total	<u>578,727</u>
	Outpatient Allocation	<u>0.4028%</u>
	Unallowable Amount	<u><u>\$2,331</u></u>
House-keeping	Supplies	\$ 39,286
	Purchased Services	\$ -
	Total	<u>39,286</u>
	Outpatient Allocation	<u>0.4028%</u>
	Unallowable Amount	<u><u>\$158</u></u>
Capital	Property Tax	-
	Outpatient Allocation	<u>0.4028%</u>
	Unallowable Amount	<u><u>\$0</u></u>
Insurance	Property Insurance (Not Including Auto)	67,358
	Outpatient Allocation	<u>0.4028%</u>
	Unallowable Amount	<u><u>\$271</u></u>
Fair Rent	Real Property and Land (From 7/2016 Rate Comp Report) *	\$759,029
	Outpatient Allocation	<u>0.4028%</u>
	Unallowable Amount	<u><u>\$3,058</u></u>
Deprec & Interest	Building Depreciation	223,712
	Building Interest	58,531
	Total	<u>282,243</u>
	Outpatient Allocation	<u>0.4028%</u>
	Unallowable Amount	<u><u>\$1,137</u></u>

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

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

Cost Center	Totals	Subtotal SNF	Whitridge	Whitridge Basement	Riga	Riga Basement	Subtotal ICF	Wagner	Wagner Lower	Subtotal RCH	Cobble 1	Cobble 2	Cobble Comm 1	Cobble Comm 2	Cottages
Employee Benefits	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Admin. & General	4,093.0	482.0	56.0	0.0	258.0	168.0	620.0	357.0	263.0	2,991.0	0.0	315.0	0.0	2,676.0	0.0
Maintenance & Repairs	2,488.0	248.0	0.0	0.0	0.0	248.0	0.0	0.0	0.0	140.0	0.0	0.0	0.0	140.0	2,100.0
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	0.0
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	68.0	56.0	0.0	32.0	0.0	28.0	0.0	28.0	126.0	40.0	50.0	28.0	8.0	0.0
Dietary	5,210.0	680.0	680.0	0.0	0.0	0.0	0.0	0.0	0.0	4,530.0	182.0	0.0	3,904.0	444.0	0.0
Nursing Admin.	1,463.0	1,094.0	169.0	0.0	925.0	0.0	369.0	0.0	369.0	0.0	0.0	0.0	0.0	0.0	0.0
Medical Records	240.0	0.0	0.0	0.0	0.0	0.0	240.0	0.0	240.0	0.0	0.0	0.0	0.0	0.0	0.0
Social Services	381.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	381.0	0.0	0.0	0.0	0.0	0.0
SNF - Participating	12,317.0	12,317.0	4,499.0	0.0	7,818.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
NF - Non-Participating	7,134.0	0.0	0.0	0.0	0.0	0.0	7,134.0	7,134.0	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	35.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Gift Shop	886.0	0.0	0.0	0.0	0.0	0.0	886.0	0.0	886.0	0.0	0.0	0.0	0.0	0.0	0.0
Barber & Beauty	508.0	0.0	0.0	0.0	0.0	0.0	309.0	0.0	309.0	199.0	0.0	199.0	0.0	0.0	0.0
Cottages	54,012.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	54,012.0
Sub Total	98,120.0	15,720.0	5,687.0	0.0	9,445.0	588.0	12,115.0	7,694.0	4,421.0	14,053.0	2,845.0	3,896.0	3,974.0	3,338.0	56,232.0
Common Area	33,973.5	15,064.0	3,769.0	679.0	7,242.0	3,374.0	10,153.0	3,462.0	6,691.0	8,636.5	2,473.5	2,610.0	1,982.0	1,571.0	120.0
Total Square Footage	132,093.5	30,784.0	9,456.0	679.0	16,687.0	3,962.0	22,268.0	11,156.0	11,112.0	22,689.5	5,318.5	6,506.0	5,956.0	4,909.0	56,352.0

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

CHI
 NOBLE HORIZONS
 THERAPY REVENUE RECONCILIATION -
 THERAPY LOGS VS. GENERAL LEDGER
 FYE SEPTEMBER 30, 2018
 Balanced? Yes

Physical Therapy:

Inpatient - Inst. 02	# of Units Per Logs	Unit Charge	Revenue Per Log	G/L #	Revenue Per G/L	Adjust. to G/L	PMA Adj. Revenue	Adjusted Revenue	Difference	Explanation
Private	9		415.82	1202032003200	809.22	(393.40)	0.00	415.82	0.00	
Medicaid	29		1,159.26	1202032003210	1,159.26	0.00	0.00	1,159.26	0.00	
Medicare A	6,585		248,021.36	1202032003230	248,021.36	0.00	0.00	248,021.36	0.00	
Medicare B	4,393		159,674.86	1202032003240	159,675.31	(0.45)	0.00	159,674.86	0.00	
HMO - MA	327		12,614.69	1202032003260	13,603.20	(988.51)	0.00	12,614.69	0.00	
HMO - COMM	725		25,252.40	1202032003265	23,870.49	1,381.91	0.00	25,252.40	0.00	
Total P/T	12,068		447,138.39		447,138.84	(0.45)	0.00	447,138.39	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	Explanation
Private	3		188.61	1202032013200	1,172.11	(983.50)	0.00	188.61	0.00	
Medicaid	23		1,051.38	1202032013210	1,051.38	0.00	0.00	1,051.38	0.00	
Medicare A	6,158		248,231.33	1202032013230	248,231.33	0.00	0.00	248,231.33	0.00	
Medicare B	1,508		62,121.76	1202032013240	62,121.76	0.00	0.00	62,121.76	0.00	
HMO - MA	285		12,076.43	1202032013260	12,133.21	(56.78)	0.00	12,076.43	0.00	
HMO - COMM	193		8,312.09	1202032013265	7,271.81	1,040.28	0.00	8,312.09	0.00	
Total O/T	8,170		331,981.60		331,981.60	0.00	0.00	331,981.60	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	Explanation
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	201		18,934.79	1202032023230	18,934.79	0.00	0.00	18,934.79	0.00	
Medicare B	129		11,723.75	1202032023240	11,723.75	0.00	0.00	11,723.75	0.00	
HMO - MA	7		652.23	1202032023260	652.23	0.00	0.00	652.23	0.00	
HMO - COMM	24		2,236.84	1202032023265	2,236.84	0.00	0.00	2,236.84	0.00	
Total S/T	361		33,547.61		33,547.61	0.00	0.00	33,547.61	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	96,750
	Other Maintenance	165,232
	Heat	48,665
	Light & Power	268,080
	Total	<u>578,727</u>
	Gift Shop Allocation	1.1698%
	Unallowable Amount	<u><u>\$6,770</u></u>
House-keeping	Supplies	\$ 39,286
	Purchased Services	\$ -
	Total	<u>39,286</u>
	Gift Shop Allocation	1.1698%
	Unallowable Amount	<u><u>\$460</u></u>
Capital	Property Tax	-
	Gift Shop Allocation	1.1698%
	Unallowable Amount	<u><u>\$0</u></u>
Insurance	Property Insurance (Not Including Auto)	67,358
	Gift Shop Allocation	1.1698%
	Unallowable Amount	<u><u>\$788</u></u>
Fair Rent	Real Property and Land (From 7/2016 Rate Comp Report) *	\$759,029
	Gift Shop Allocation	1.1698%
	Unallowable Amount	<u><u>\$8,879</u></u>
Deprec & Interest	Building Depreciation	223,712
	Building Interest	58,531
	Total	<u>282,243</u>
	Gift Shop Allocation	1.1698%
	Unallowable Amount	<u><u>\$3,302</u></u>

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

F. Statement of Revenue

Name of Facility NOBLE HORIZONS	License No. 936-C	Report for Year Ended 9/30/2018			Page 30	of 37
Item	Total	CCNH	RHNS	Residential Care Home		
I. Resident Room, Board & Routine Care Revenue						
1. a. Medicaid Residents (<i>CT only</i>)	\$ 8,960,470	7,784,195	662,660	513,615		
b. Medicaid Room and Board Contractual Allowance **	\$ (4,608,223)	(4,050,585)	(360,960)	(196,678)		
2. a. Medicaid (<i>All other states</i>)	\$					
b. Other States Room and Board Contractual Allowance **	\$					
3. a. Medicare Residents (<i>all inclusive</i>)	\$ 1,436,190	349,665	1,086,525			
b. Medicare Room and Board Contractual Allowance **	\$ 159,957	(33,779)	193,736			
4. a. Private-Pay Residents and Other	\$ 4,944,855	1,819,872	2,535,100	589,883		
b. Private-Pay Room and Board Contractual Allowance **	\$ 40,518	(2,076)	42,594			
II. Other Resident Revenue						
1. a. Prescription Drugs - Medicare	\$ 83,175	57,739	25,436			
b. Prescription Drugs - Medicare Contractual Allowance **	\$ (83,175)	(57,739)	(25,436)			
c. Prescription Drugs - Non-Medicare	\$ 7,291	5,061	2,230			
d. Prescription Drugs - Non-Medicare Contractual Allowance **	\$ (7,291)	(5,061)	(2,230)			
2. a. Medical Supplies - Medicare	\$ 1,090	757	333			
b. Medical Supplies - Medicare Contractual Allowance **	\$ (1,090)	(757)	(333)			
c. Medical Supplies - Non-Medicare	\$ 159	110	49			
d. Medical Supplies - Non-Medicare Contractual Allowance **	\$ (159)	(110)	(49)			
3. a. Physical Therapy - Medicare	\$ 407,696	283,002	124,694			
b. Physical Therapy - Medicare Contractual Allowance **	\$ (277,510)	(192,634)	(84,876)			
c. Physical Therapy - Non-Medicare	\$ 39,442	27,379	12,063			
d. Physical Therapy - Non-Medicare Contractual Allowance **	\$ (26,334)	(18,280)	(8,054)			
4. a. Speech Therapy - Medicare	\$ 30,659	21,317	9,342			
b. Speech Therapy - Medicare Contractual Allowance **	\$ (19,011)	(13,218)	(5,793)			
c. Speech Therapy - Non-Medicare	\$ 2,889	2,009	880			
d. Speech Therapy - Non-Medicare Contractual Allowance **	\$ (745)	(518)	(227)			
5. a. Occupational Therapy - Medicare	\$ 310,353	215,424	94,929			
b. Occupational Therapy - Medicare Contractual Allowance **	\$ (258,396)	(179,359)	(79,037)			
c. Occupational Therapy - Non-Medicare	\$ 21,628	15,013	6,615			
d. Occupational Therapy - Non-Medicare Contractual Allowance **	\$ (17,602)	(12,218)	(5,384)			
6. a. Other (<i>Specify</i>) - Medicare	\$ 750	521	229			
b. Other (<i>Specify</i>) - Non-Medicare	\$					
III. Total Resident Revenue (Section I. thru Section II.)	\$ 11,147,586	6,015,730	4,225,036	906,820		
IV. Other Revenue*						
1. Meals sold to guests, employees & others	\$ 36,197	21,470	9,458	5,269		
2. Rental of rooms to non-residents	\$					
3. Telephone	\$ 563	363	160	40		
4. Rental of Television and Cable Services	\$					
5. Interest Income (<i>Specify</i>)	\$ 3	2	1			
6. Private Duty Nurses' Fees	\$					
7. Barber, Coffee, Beauty and Gift shops	\$					
8. Other (<i>Specify</i>)	\$ 16,780	11,552	5,089	139		
V. Total Other Revenue (1 thru 8)	\$ 53,543	33,387	14,708	5,448		
VI. Total All Revenue (III +V)	\$ 11,201,129	6,049,117	4,239,744	912,268		

* 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.

G. Balance Sheet

Name of Facility	License No.	Report for Year Ended	Page	of
NOBLE HORIZONS	936-C	9/30/2018	31	37
Account			Amount	
Assets				
A. Current Assets				
1. Cash (<i>on hand and in banks</i>)			\$	7,676,068
2. Resident Accounts Receivable (Less Allowance for Bad Debts)			\$	1,113,856
3. Other Accounts Receivable (Excluding Owners or Related Parties)			\$	49,747
4. Inventories			\$	30,867
5. Prepaid Expenses			\$	49,048
a. Prepaid Sewer Assessment	23,940			
b. Prepaid Other	25,108			
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)			\$	8,919,586
B. Fixed Assets				
1. Land			\$	2,737,278
2. Land Improvements	*Historical Cost	1,808,300	\$	387,707
	Accum. Depreciation	1,420,593		Net
3. Buildings	*Historical Cost	16,016,623	\$	4,308,764
	Accum. Depreciation	11,707,859		Net
4. Leasehold Improvements	*Historical Cost	_____	\$	
	Accum. Depreciation	_____		Net
5. Non-Movable Equipment	*Historical Cost	4,469,581	\$	928,870
	Accum. Depreciation	3,540,711		Net
6. Movable Equipment	*Historical Cost	2,777,046	\$	535,011
	Accum. Depreciation	2,242,035		Net
7. Motor Vehicles	*Historical Cost	208,949	\$	917
	Accum. Depreciation	208,032		Net
8. Minor Equipment-Not Depreciable			\$	
9. Other Fixed Assets (<i>itemize</i>)			\$	12,852
Project in Progress	12,852			
See Schedule				
B-10. Total Fixed Assets (Lines B1 thru 9)			\$	8,911,399

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

(Carry Total forward to next page)

G. Balance Sheet (cont'd)

Name of Facility	License No.	Report for Year Ended	Page	of
NOBLE HORIZONS	936-C	9/30/2018	32	37
Account			Amount	
Total Brought Forward:			\$	17,830,985
C. Leasehold or like property recorded for Equity Purposes.				
1. Land			\$	
2. Land Improvements			*Historical Cost _____	
			Accum. Depreciation _____	Net
			\$	
3. Buildings			*Historical Cost _____	
			Accum. Depreciation _____	Net
			\$	
4. Non-Movable Equipment			*Historical Cost _____	
			Accum. Depreciation _____	Net
			\$	
5. Movable Equipment			*Historical Cost _____	
			Accum. Depreciation _____	Net
			\$	
6. Motor Vehicles			*Historical Cost _____	
			Accum. Depreciation _____	Net
			\$	
7. Minor Equipment-Not Depreciable			\$	
C-8 Total Leasehold or Like Properties (C1 thru 7)			\$	
D. Investment and Other Assets				
1. Deferred Deposits			\$	
2. Escrow Deposits			\$	
3. Organization Expense			*Historical Cost _____	
			Accum. Depreciation _____	Net
			\$	
4. Goodwill (Purchased Only)			\$	
5. Investments Related to Resident Care (<i>itemize</i>)			\$	

6. Loans to Owners or Related Parties (<i>itemize</i>)			\$	
Name and Address		Amount	Loan Date	
7. Other Assets (<i>itemize</i>)			\$	25,126
Bond Issuance Costs (Net)			25,126	

See Schedule				
D-8. Total Investments and Other Assets (Lines D1 thru 7)			\$	25,126
D-9. Total All Assets (Lines A9 + B10 + C8 + D8)			\$	17,856,111

* 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

CSP-33 Rev. 6/95

G. Balance Sheet (cont'd)

Name of Facility		License No.	Report for Year Ended	Page	of
NOBLE HORIZONS		936-C	9/30/2018	33	37
Account				Amount	
Liabilities					
A. Current Liabilities					
1. Trade Accounts Payable				\$	102,607
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>)				\$	384,492
5. Accrued Payroll (<i>Owners and/or Stockholders only</i>)				\$	
6. Accrued Payroll Taxes Payable				\$	8,136
7. Medicare Final Settlement Payable				\$	
8. Medicare Current Financing Payable				\$	
9. Mortgage Payable (<i>Current Portion</i>)				\$	193,133
10. Interest Payable (<i>Exclusive of Owner and/or Related Parties</i>)				\$	18,559
11. Accrued Income Taxes*				\$	
12. Other Current Liabilities (<i>itemize</i>)				\$	359,238
Accrued Expenses		96,473	Resident Deposits	72,310	
Accrd Pmt In Lieu of Tax		17,104	Suspense	1,100	
Nursing Home Tax		138,900			
Resident Personal Funds		33,351	See Schedule		
A-13. Total Current Liabilities (Lines A1 thru 12)				\$	1,066,165

* 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 9/30/2018	Page 34	of 37
Account				Amount
Total Brought Forward:				1,066,165
Liabilities (cont'd)				
B. Long-Term Liabilities				
1. Loans Payable-Equipment (<i>itemize</i>)				\$
Name of Lender	Purpose	Amount	Date Due	
2. Mortgages Payable				\$ 2,621,648
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>)				\$ 39,000
General Reserve		39,000		
_____ See Schedule				
B-5. Total Long-Term Liabilities (Lines B1 thru 4)				\$ 2,660,648
C. Total All Liabilities (Lines A-13 + B-5)				\$ 3,726,813

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 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 Long-Term Liabilities (Itemize)			\$ -

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

Name of Facility	License No.	Report for Year Ended	Page	of
NOBLE HORIZONS	936-C	9/30/2018	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			\$	14,207,008
6. Gain or Loss for Period			\$	(77,710)
	10/1/2017	thru 9/30/2018		
7. Total Net Worth			\$	14,129,298
C. Total Reserves and Net Worth			\$	14,129,298
D. Total Liabilities, Reserves, and Net Worth			\$	17,856,111

H. Changes in Total Net Worth

Name of Facility NOBLE HORIZONS	License No. 936-C	Report for Year Ended 9/30/2018	Page 36	of 37	
Account			Amount		
A. Balance at End of Prior Period as shown on Report of 09/30/2017			\$	14,087,831	
B. Total Revenue <i>(From Statement of Revenue Page 30)</i>			\$	11,201,129	
C. Total Expenditures <i>(From Statement of Expenditures Page 27)</i>			\$	11,579,230	
D. Net Income or Deficit			\$	(378,101)	
E. Balance			\$	13,709,730	
F. Additions					
1. Additional Capital Contributed <i>(itemize)</i>					
2. Other <i>(itemize)</i>					
Cottages - Profit			300,391		
Transfers to Operating Fund			119,177		
F-3. Total Additions			\$	419,568	
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			\$	14,129,298	

I. Preparer's/Reviewer's Certification

Name of Facility NOBLE HORIZONS	License No. 936-C	Report for Year Ended 9/30/2018	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	Date Signed		
Printed Name of Preparer				
Michelle Pascetta				
Address Address			Phone Number	
217 Avery Heights, Hartford, CT 06106-4200			(860) 527-9126 x518	