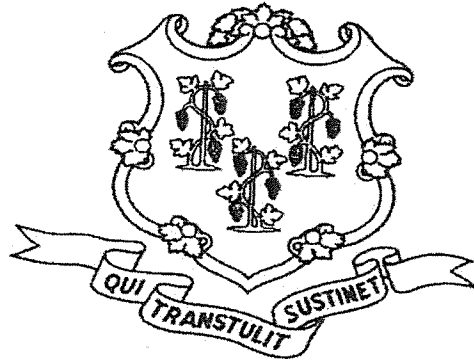


State of Connecticut



Annual Report of Long-Term Care Facility Cost Year 2019

Name of Facility (as licensed) Valerie Manor, Inc of Torrington, CT, d/b/a Valerie Manor	
Address (No. & Street, City, State, Zip Code) 1360 Torrington Road Torrington, CT 06790	
Type of Facility Chronic and Convalescent Rest Home with Nursing <input checked="" type="checkbox"/> Nursing Home only <input type="checkbox"/> Supervision only <input checked="" type="checkbox"/> Other (CCNH) (RHNS)	
Report for Year Beginning 10/1/2018	Report for Year Ending 9/30/2019

License Numbers:	CCNH 1070C	RHNS	Other	Medicare Provider 07-5332
------------------	---------------	------	-------	------------------------------

Medicaid Provider Numbers:	CCNH 1070C	RHNS	ICF-IID
----------------------------	---------------	------	---------

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) Valerie Manor, Inc of Torrington, CT, d/b/a Valerie M	License No. 1070C	Report for Year Ended 9/30/2019	Page 1	of 37
---	----------------------	------------------------------------	-----------	----------

Administrator's/Owner's Certification

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

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

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

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

Signed (Administrator) <i>Marisa Jones</i>		Date 9/17/2020	Signed (Owner) <i>[Signature]</i>		Date 9/17/2020
Printed Name (Administrator) Marisa Jones			Printed Name (Owner) Lawrence Santilli		
Subscribed and Sworn to before me:	State of CT	Date 9/17/2020	Signed (Notary Public) <i>[Signature]</i>	Comm. Expires 8/1/2022	
Address of Notary Public 38 Linda Dr. Plainville CT 06062					

(Notary Seal)

Table of Contents

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

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 Valerie Manor, Inc of Torrington, CT, d/b/a Valerie Manor		Period Covered: From 10/1/2018 To 9/30/2019	
Address of Facility 1360 Torrington Road Torrington, CT 06790			
Report Prepared By Athena Health Care Associates, Inc		Phone Number (860) 751-3900	
		Date 2/11/2020	
Item	Total	CCNH	RHNS
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 860-489-1008		Report for Year Ended 9/30/2019	Page 2	of 37
Name of Facility (as shown on license) Valerie Manor, Inc of Torrington, CT, d/b/a Valerie Manor		Address (No. & Street, City, State, Zip) 1360 Torrington Road Torrington, CT 06790		
License Numbers:	CCNH 1070C	RHNS	Other	Medicare Provider No. 07-5332
Type of Facility (Check appropriate box(es))				
<input checked="" type="checkbox"/> Chronic and Convalescent Nursing Home only (CCNH) <input type="checkbox"/> Rest Home with Nursing Supervision only (RHNS) <input checked="" type="checkbox"/> Other				
Type of Ownership (Check appropriate box)				
<input type="radio"/> Proprietorship <input type="radio"/> LLC <input type="radio"/> Partnership <input checked="" type="radio"/> Profit Corp. <input type="radio"/> Non-Profit Corp. <input type="radio"/> Government <input type="radio"/> Trust				
If this facility opened or closed during report year provide:		Date Opened	Date Closed	
Has there been any change in ownership or operation during this report year? <input type="radio"/> Yes <input checked="" type="radio"/> No If "Yes," explain fully.				
Administrator				
Name of Administrator Marisa Jones		Nursing Home Administrator's License No.:	001910	
Other Operators/Owners who are assistant administrators (full or part time) of this facility.				
Name		License No.:		
Not Applicable				

General Information and Questionnaire
Corporate Owners

Name of Facility Valerie Manor, Inc of Torrington, CT, d/b/a	License No. 1070C	Report for Year Ended 9/30/2019	Page 3A	of 37
If this facility is owned or operated as a corporation, provide the following information:				
Legal Name of Corporation	Business Address	State(s) in Which Incorporated		
Valerie Manor, Inc	1360 Torrington Rd, Torrington, CT 06790	CT		
Name of Directors, Officers	Business Address	Title	No. Shares Held by Each	
Lawrence G. Santilli	1360 Torrington Rd, Torrington, CT 06790	President	6334.59	
Michael E Mosier	1360 Torrington Rd, Torrington, CT 06790	Treasurer/ Secretary		
Names of Stockholders Owning at Least 10% of Shares				
In addition to the above:				
Custodians for Lawrence E Santilli	1360 Torrington Rd, Torrington, CT 06790		2305.41	

General Information and Questionnaire Related Parties*

Name of Facility Valerie Manor, Inc of Torrington, CT, d/b/a Valerie Manor	License No. 1070C	Report for Year Ended 9/30/2019	Page 4	of 37
---	----------------------	------------------------------------	-----------	----------

Are any individuals receiving compensation from the facility related through marriage, ability to control, ownership, family or business association? 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 %**				
Valerie Nursing Home, LLC	52 Overlook Drive, Windsor, CT 06095	<input type="radio"/>		Lease of Facility & Equipment	PG 22, Line 9	1,080,000	1,080,000
Athena Health Care	135 South Rd, Farmington, CT 06032	<input checked="" type="radio"/>	>50%	See Attached			
Athena Captive	135 South Rd, Farmington, CT 06032	<input type="radio"/>		Workers Comp Captive	Pg 15 1A1	333,616	333,616
Athena Health Care Assoc 401k Plan	135 South Rd, Farmington, CT 06032	<input type="radio"/>		Facility Participates in common 401k plan			
Misc Facilities	Various	<input checked="" type="radio"/>	>98%	Interfacility Loans Payable	Pg 33 A2		
Procure LTC	1492 Highland Ave, Cheshire, CT 06410	<input checked="" type="radio"/>	>50%	Pharmacy Services	Pg 20 5A2 & 5B	495,346	495,346
		<input type="radio"/>					
		<input type="radio"/>					
		<input type="radio"/>					

* Use additional sheets if necessary.

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

FACILITY NAME	ADDRESS	Also Provided Goods/Services to Non-Related Parties		Description of Goods/Services Provided	Indicate Where Costs are Included in Annual Report Page # / Line #	Costs Reported	Actual Cost to the Related Party
		Yes	No				
Athena Health Care	135 South Rd Farmington, CT 06032	X	<50%	Management Fees Promotion Postage Data/Payroll Processing Cyber Security insurance Painters Employee relations Health Insurance Employee physicals	Pg 17 Pg 16, M3 Pg 16, M7 Pg 16, M13 Pg 27, 14a Pg 22, 6a Pg 16, L3 Pg 15, 1a5 Pg 16, M13	\$747,832 \$1,215 \$167 \$3,724 \$1,625 \$13,777 \$4,812 \$1,396,351 \$420	\$310,413 \$1,215 \$167 \$3,724 \$1,625 \$13,777 \$4,812 \$1,396,351 \$420

General Information and Questionnaire
Basis for Allocation of Costs

Name of Facility Valerie Manor, Inc of Torrington, CT, d/b/a Va	License No. 1070C	Report for Year Ended 9/30/2019	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? Yes No If "No," explain fully why such allocation was not made.

Not Applicable

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

Not Applicable

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

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

General Information and Questionnaire Leases (Excluding Real Property)

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

Name of Facility		License No.	Report for Year Ended		Page	of	
Valerie Manor, Inc of Torrington, CT, d/b/a Valerie Manor		1070C	9/30/2019		6	37	
Name and Address of Lessor	Related * to Owners, Operators, Officers		Description of Items Leased	Date of Lease**	Term of Lease	Annual Amount of Lease	Amount Claimed
	Yes	No					
Pitney Global Financial Services, PO Box 856460, Louisville, KY 40285	<input type="radio"/>	<input checked="" type="radio"/>	Postal Equipment	04/01/15	Automatic Renewal	1,207	1,207
CSC Leasing Company, 6806 Paragon Place, Suite 170, Richmond, VA 23230	<input type="radio"/>	<input checked="" type="radio"/>	Phone System	03/02/15	60 Months	15,336	15,336
Leaf, PO Box 644006, Cincinnati, OH 45264	<input type="radio"/>	<input checked="" type="radio"/>	Copier/Fax	03/07/17	48 Months	14,400	14,400
HP Financial Services, 200 Connell Drive, Suite 500 Berkeley Heights, NJ 07922	<input type="radio"/>	<input checked="" type="radio"/>	PCC Equipment	08/21/13	60 Months	7,050	583
	<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"/>					
						Total ***	31,526

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

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

** Attach copies of newly acquired leases.

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

General Information and Questionnaire
Accounting Basis

Name of Facility Valerie Manor, Inc of Torrington, C	License No. 1070C	Report for Year Ended 9/30/2019	Page 7	of 37
---	----------------------	------------------------------------	-----------	----------

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

- Accrual Cash Modified Cash

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

Independent Accounting Firm

Name of Accounting Firm	Address (No. & Street, City, State, Zip Code)
1 Marcum LLP	City Place II 185 Asylum St, Hartford, CT 06103
2 Marcum LLP	City Place II 185 Asylum St, Hartford, CT 06103
3 Marcum LLP	
4 Marcum LLP	

Services Provided by This Firm (*describe fully*)

1 Audit Year End Financials (Allow)	\$ 22,500
2 Medicare Cost Report (Allow)	\$ 2,700
3 2018 Tax Return (Allow)	\$ 2,050
4 Form 8752 (Disallow)	\$ 2,575
	Charge for Services Provided
	\$ 29,825

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

- Yes No Pg 15, Line1d

Legal Services Information

Name of Legal Firm or Independent Attorney	Telephone Number
1 Murtha Cullina LLP	860-240-6000
2 Goldman, Gruder & Woods	203-899-8900
3 Senior Planning Services	855-775-2664
4	
5	

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

- 1 185 Asylum St Hartford, CT 06103
- 2 200 Connecticut Ave, Norwalk, CT 06854
- 3 100 Boulevard of the Americas, Lakewood, NJ 08701
- 4
- 5

Services Provided by This Firm (*describe fully*)

1 Audit Letter:Allow \$615; Annual Report:Allow \$190;General Matters:Disallow \$346	\$ 942
2 A/R Collection issues : Disallow	\$ 5,953
3 Medicaid Application: Disallow	\$ 2,500
4	\$
5	\$
	Charge for Services Provided
	\$ 9,395

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

- Yes No Pg 15, Line1e

Schedule of Resident Statistics

	Name of Facility Valerie Manor, Inc of Torrington, CT, d/b/a Valerie Manor	Total All Levels	Total CCNH Level	Total RHNS Level	Total Other	Report for Year Ended 9/30/2019				Page 8 of 37									
						License No. 1070C													
						Total	CCNH	RHNS	Other		Total	CCNH	RHNS	Other					
1. Certified Bed Capacity																			
A. On last day of PREVIOUS report period		151	151			151	151			151	151				151	151			
B. On last day of THIS report period		151	151			151	151			151	151				151	151			
2. Number of Residents																			
A. As of midnight of PREVIOUS report period		144	144			144	144			144	144				148	148			
B. As of midnight of THIS report period		148	148			148	148			148	148				148	148			
3. Total Number of Days Care Provided During Period																			
A. Medicare		9,021	9,021			9,021	9,021			9,021	9,021				2,330	2,330			
B. Medicaid (Conn.)		38,259	38,259			38,259	38,259			38,259	38,259				9,819	9,819			
C. Medicaid (other states)																			
D. Private Pay		4,683	4,683			4,683	4,683			4,683	4,683				1,301	1,301			
E. State SSI for RCH																			
F. Other (Specify) Managed Care		690	690			690	690			690	690				95	95			
G. Total Care Days During Period (3A thru F)		52,653	52,653			52,653	52,653			52,653	52,653				13,545	13,545			
4. Total Number of Days Not Included in Figures in 3G for Which Revenue Was Received for Reserved Beds																			
A. Medicaid Bed Reserve Days		155	155			155	155			155	155				58	58			
B. Other Bed Reserve Days		68	68			68	68			68	68				25	25			
5. Total Resident Days (3G + 4A + 4B)		52,876	52,876			52,876	52,876			52,876	52,876				13,628	13,628			

Schedule of Resident Statistics (Cont'd)

Name of Facility Valerie Manor, Inc of Torrington, CT, d/b/a V			License No. 1070C			Report for Year Ended 9/30/2019			Page 9		of 37		
4. Were there any changes in the certified bed capacity during the report year? <input type="radio"/> Yes <input checked="" type="radio"/> No If "YES", provide the following information:													
Date of Change	Place of Change			Change in Beds						Capacity After Change			Reason for Change
	CCNH (1)	RHNS (2)	Other (3)	Lost			Gained			CCNH	RHNS	Other	
				(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	Other		
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		CCNH	RHNS	CCNH	RHNS	Other	R.C.H.	ICF-MR				
No. of Residents	18		108		10		12						
Per Diem Rate													
a. One bed rm.	530.70		227.51		572.00		421.20						
b. Two bed rms.	530.70		227.51		550.00		421.20						
c. Three or more bed rms.													
7. Total Number of Physical Therapy Treatments									TOTAL	CCNH	RHNS	Other	
A. Medicare - Part B									5,676	5,676			
B. Medicaid (Exclusive of Part B)													
1. Maintenance Treatments									773	773			
2. Restorative Treatments													
C. Other									21,135	21,135			
D. Total Physical Therapy Treatments									27,584	27,584			
8. Total Number of Speech Therapy Treatments													
A. Medicare - Part B									410	410			
B. Medicaid (Exclusive of Part B)													
1. Maintenance Treatments									82	82			
2. Restorative Treatments													
C. Other									1,161	1,161			
D. Total Speech Therapy Treatments									1,653	1,653			
9. Total Number of Occupational Therapy Treatments													
A. Medicare - Part B									5,876	5,876			
B. Medicaid (Exclusive of Part B)													
1. Maintenance Treatments									543	543			
2. Restorative Treatments													
C. Other									20,830	20,830			
D. Total Occupational Therapy Treatments									27,249	27,249			

Report of Expenditures - Salaries & Wages

Name of Facility	License No.	Report for Year Ended	Page	of		
Valerie Manor, Inc of Torrington, CT, d/b/a Valerie Manor	1070C	9/30/2019	10	37		
Are time records maintained by all individuals receiving compensation?		<input checked="" type="radio"/> Yes	<input type="radio"/> No			
	Total Cost and Hours					
Item	CCNH	Hours	RHNS	Hours	Other	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)	158,090	2,104				
3. Assistant Administrator (Complete also Sec. IV of Schedule A1)						
4. Other Administrative Salaries (telephone operator, clerks, receptionists, etc.)	248,347	10,243				
5. Dietary Service						
a. Head Dietitian						
b. Food Service Supervisor	63,588	2,107				
c. Dietary Workers	448,375	30,422				
6. Housekeeping Service						
a. Head Housekeeper	62,320	2,255				
b. Other Housekeeping Workers	260,262	18,978				
7. Repairs & Maintenance Services						
a. Engineer or Chief of Maintenance	61,807	2,156				
b. Other Maintenance Workers	47,328	2,265				
8. Laundry Service						
a. Supervisor						
b. Other Laundry Workers	147,233	9,476				
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	197,612	3,913				
b. RN						
1. Direct Care	578,356	14,491				
2. Administrative**	540,347	17,307				
c. LPN						
1. Direct Care	1,278,116	47,056				
2. Administrative**						
d. Aides and Attendants	2,074,825	123,876				
e. Physical Therapists	647,275	18,324				
f. Speech Therapists	73,231	1,596				
g. Occupational Therapists	395,742	10,112				
h. Recreation Workers	232,784	10,733				
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	168,767	5,925				
n. Marketing						
o. Other (Specify) See Attached Schedule						
<i>A-13. Total Salary Expenditures</i>	7,684,405	333,339				

* 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		Other	
	\$	Hours	\$	Hours	\$	Hours
Total	\$ -	-	\$ -	-	\$ -	-

Schedule of Other Fees (Page 13)

Service	CCNH		RHNS		Other	
	\$	Hours	\$	Hours	\$	Hours
Total	\$ -	-	\$ -	-	\$ -	-

Schedule of Other Salaries and Wages (Page 10)

Position	\$ CCNH	Hours CCNH	\$ RHNS	Hours RHNS	\$ (Specify)	Hours (Specify)
Total	\$ -	-	\$ -	-	\$ -	-

Schedule of Physician: Other Fees (Page 13)

Service	\$ CCNH	Hours CCNH	\$ RHNS	Hours RHNS	\$ (Specify)	Hours (Specify)
Medical Staff Meetings	\$ 1,150	10				
Total	\$ 1,150	10	\$ -	-	\$ -	-

Schedule of Other Fees (Page 13)

Service	\$ CCNH	Hours CCNH	\$ RHNS	Hours RHNS	\$ (Specify)	Hours (Specify)
Total	\$ -	-	\$ -	-	\$ -	-

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

Name of Facility Valerie Manor, Inc of Torrington, CT, d/b/a Valerie Manor	License No. 1070C		Report for Year Ended 9/30/2019				Page 11	of 37
	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
CCNH	RHNS	Other						
Section I - Operators/Owners								
Not Applicable								
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).								
Not Applicable								

* 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) Valerie Manor, Inc of Torrington, CT, d/b/a Valerie Manor		License No. 1070C	Report for Year Ended 9/30/2019		Page 12	of 37		
Name	Salary Paid			Total Hours Worked	Line Where Claimed on Page 10	Name and Address of All Other Employment**	Total Hours Worked	Compensation Received
	CCNH	RHNS	Other					
Section III - Administrators***								
Marisa Jones	158,090			2,104	A2			
10/1/2018 - 9/30/2019								
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		
Valerie Manor, Inc of Torrington, CT, d/b/a Valerie	1070C	9/30/2019	13	37		
Total Cost and Hours						
Item	CCNH	Hours	RHNS	Hours	Other	Hours
*B. Direct care consultants paid on a fee for service basis in lieu of salary (For all such services complete Schedule B1)						
1. Dietitian						
2. Dentist	16,399	39				
3. Pharmacist	16,240	288				
4. Podiatrist						
5. Physical Therapy						
a. Resident Care						
b. Other						
6. Social Worker						
7. Recreation Worker						
8. Physicians						
a. Medical Director (entire facility)	96,000	559				
b. Utilization Review (Title 18 and 19 only) monthly meeting						
c. Resident Care**	767	8				
d. Administrative Services facility						
1. Infection Control Committee (Quarterly meetings)						
2. Pharmaceutical Committee (Quarterly meetings)						
3. Staff Development Committee (Once annually)						
e. Other (Specify)	1,150	10				
9. Speech Therapist						
a. Resident Care	3,600	44				
b. Other						
10. Occupational Therapist						
a. Resident Care						
b. Other						
11. Nurses and aides and attendants						
a. RN						
1. Direct Care						
2. Administrative***						
b. LPN						
1. Direct Care						
2. Administrative***						
c. Aides						
d. Other						
12. Other (Specify) See Attached Schedule						
B-13 Total Fees Paid in Lieu of Salaries	134,156	948				

* 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	License No.	Report for Year Ended		Page	of
Valerie Manor, Inc of Torrington, CT, d/b/a Valerie Man	1070C	9/30/2019		14	37
Name & Address of Individual	Full Explanation of Service	Related** to Owners, Operators, Officers		Explanation of Relationship	
		Yes	No		
Dr. Amor Lomibao, 115 Spencer St, Winsted, CT 06098	Medical Director/Medical Staff	<input type="radio"/>	<input checked="" type="radio"/>		
Dr. Ethan Nguyen, 115 Spencer St, Winsted, CT 06098	Asst Medical Director/Medical Staff	<input type="radio"/>	<input checked="" type="radio"/>		
Vista Behavioral Health, LLC, 152 Simsbury Rd, Avon, CT 06001	Medical Staff	<input type="radio"/>	<input checked="" type="radio"/>		
Procure LTC, 1492 Highland Ave, Chesire, CT 06410	Pharmacist	<input checked="" type="radio"/>	<input type="radio"/>	Common Owners: Minority Interest	
Healthdrive Group, One Prestige Drive Suite 107, Meriden, CT 06450	Dental, Audiology, & Optomology Services	<input type="radio"/>	<input checked="" type="radio"/>		
Southern CT Vascular Center, LLC, 495 Hawley Ln #2-A, Stratford, CT 06614	Physician	<input type="radio"/>	<input checked="" type="radio"/>		
Swallowing Diagnostics, LLC(SDX), PO Box 484, Avon, CT 06001	Speech 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"/>		
		<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
Valerie Manor, Inc of Torrington, CT, d/b/a Vale	1070C	9/30/2019	15	37
Item	Total	CCNH	RHNS	Other
1. Administrative and General				
a. Employee Health & Welfare Benefits				
1. Workmen's Compensation	\$ 333,616	333,616		
2. Disability Insurance	\$			
3. Unemployment Insurance	\$ 70,376	70,376		
4. Social Security (F.I.C.A.)	\$ 557,295	557,295		
5. Health Insurance	\$ 1,143,560	1,143,560		
6. Life Insurance (employees only) (not-owners and not-operators)	\$			
7. Pensions (Non-Discriminatory) (not-owners and not-operators)	\$ 36,874	36,874		
8. Uniform Allowance	\$			
9. Other (<i>Specify</i>) See Attached Schedule	\$			
b. Personal Retirement Plans, Pensions, and Profit Sharing Plans for Owners and Operators (Discriminatory)*	\$			
c. Bad Debts*	\$ 37,517	37,517		
d. Accounting and Auditing	\$ 29,825	29,825		
e. Legal (<i>Services should be fully described on Page 7</i>)	\$ 9,395	9,395		
f. Insurance on Lives of Owners and Operators (<i>Specify</i>)*	\$			
g. Office Supplies	\$ 79,865	79,865		
h. Telephone and Cellular Phones				
1. Telephone & Pagers	\$ 20,942	20,942		
2. Cellular Phones	\$ 1,834	1,834		
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*	\$ 7,500	7,500		
2. Other (<i>Specify</i>) See Attached Schedule	\$			
3. Resident Day User Fee	\$ 921,832	921,832		
Subtotal	\$ 3,250,431	3,250,431		

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

Schedule of Other Taxes

Description	CCNH	RHNS	Other
Total	\$ -	\$ -	\$ -

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

Name of Facility	License No.	Report for Year Ended	Page	of
Valerie Manor, Inc of Torrington, CT, d/b/a Valerie M	1070C	9/30/2019	16	37
Item	Total	CCNH	RHNS	Other
Subtotals Brought Forward:	3,250,431	3,250,431		
i. Travel and Entertainment				
1. Resident Travel and Entertainment	\$			
2. Holiday Parties for Staff	\$ 5,649	5,649		
3. Gifts to Staff and Residents	\$ 28,683	28,683		
4. Employee Travel	\$ 1,011	1,011		
5. Education Expenses Related to Seminars and Conventions	\$ 9,240	9,240		
6. Automobile Expense (<i>not purchase or depreciation</i>)	\$			
7. Other (<i>Specify</i>) See Attached Schedule	\$			
m. Other Administrative and General Expenses				
1. Advertising Help Wanted (<i>all such expenses</i>)	\$ 4,350	4,350		
2. Advertising Telephone Directory (<i>all such expenses</i>)***	\$			
3. Advertising Other (<i>Specify</i>)*** See Attached Schedule	\$ 13,580	13,580		
4. Fund-Raising***	\$			
5. Medical Records	\$			
6. Barber and Beauty Supplies (if this service is supplied directly and not by contract or fee for service)***	\$			
7. Postage	\$ 6,158	6,158		
* 8. Dues and Membership Fees to Professional Associations (<i>Specify</i>) See Attached Schedule	\$ 8,030	8,030		
8a. Dues to Chamber of Commerce & Other Non-Allowable Org.***	\$			
9. Subscriptions	\$ 564	564		
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>)	\$			
12. Administrative Management Services**	\$ 503,477	503,477		
13. Other (<i>Specify</i>) See Attached Schedule	\$ 104,383	104,383		
C-14 Total Administrative & General Expenditures	\$ 3,935,556	3,935,556		

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

Schedule of Other Advertising

Description	CCNH	RHNS	Other
Promotional	\$ 13,580		
Total Other Advertising	\$ 13,580	\$ -	\$ -

Schedule of Dues

Description	CCNH	RHNS	Other
CAHCF	\$ 8,030		
Total Dues	\$ 8,030	\$ -	\$ -

Schedule of Contributions

Description	CCNH	RHNS	Other
Total Contributions	\$ -	\$ -	\$ -

Schedule of Other Administrative and General

Description	CCNH	RHNS	Other
Bank Charges	\$ 13,559		
Payroll Processing Fees	\$ 22,347		
Employee Physicals/Background Checks	\$ 11,640		
Licenses	\$ 2,834		
	\$ -		
Data Processing Fees	\$ 53,163		
Purch Serv - Temp Bookkeeping	\$ 840		
Total Other Administrative and General	\$ 104,383	\$ -	\$ -

Schedule C-1 - Management Services*

Name of Facility	License No.	Report for Year Ended	Page of
Valerie Manor, Inc of Torrington, CT, d/b	1070C	9/30/2019	17 37
Name & Address of Individual or Company Supplying Service	Cost of Management Service	Full Description of Mgmt. Service Provided	Indicate Where Costs are Included in Annual Report Page #/Line #
Athena Health Care Assoc., Inc, 135 South Rd Famington, CT 06032	703,769	Contract Attached to a prior year	See Below
Allocation of the above	3; Direct 126,678	Admin/Gen 66%; Indirect 16%; Direct 18%	Pg 16, Line 12/ Pg 18, L
Athena Health Care Assoc., Inc, 135 South Rd Famington, CT 06032	38,989	Admin/Gen-Other Exp	Pg 16, Line 12

* 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
Valerie Manor, Inc of Torrington, CT, d/b/a Valerie M		1070C	9/30/2019		18	37
Item	Total	CCNH	RHNS	Other		
2. Dietary						
a. In-House Preparation & Service						
1. Raw Food	\$ 361,660	361,660				
2. Non-Food Supplies	\$ 40,585	40,585				
3. Other (<i>Specify</i>) _____ Dishes = \$2,078	\$ 2,078	2,078				
b. Purchased Services (<i>by contract other than through Management Services</i>) (<i>Complete Schedule C-2 att. Page 21</i>)	\$					
c. Other (<i>Specify</i>) _____ Management Services	\$ 112,603	112,603				
2D. Total Dietary Expenditures (2a + b + c + d)	\$ 516,926	516,926				
2E. Dietary Questionnaire	Total	CCNH	RHNS	Other		
F. Resident Meals: Total no. of meals served per day:*	433	433				
G. Is cost of employee meals included in 2D?	<input checked="" type="radio"/> Yes	<input 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. \$12,146		
K. Is any revenue collected from these people?	<input checked="" type="radio"/> Yes	<input type="radio"/> No		If yes, specify amt. \$538		
L. Where is the revenue received reported in the Cost Report? (Page/Line Item)				Pg 18, Line2a1		
M. Is cost of food (other than meals, e.g., snacks at monthly staff meetings, board meetings) provided to employees included in 2D?	<input type="radio"/> Yes	<input checked="" type="radio"/> No		If yes, specify cost.		
N. Is any revenue collected from employees?	<input type="radio"/> Yes	<input checked="" type="radio"/> No		If yes, specify amt.		
O. Where is the revenue received reported in the Cost Report? (Page/Line Item)						

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

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

Name of Facility		License No.	Report for Year Ended	Page	of
Valerie Manor, Inc of Torrington, CT, d/b/a Valerie Man		1070C	9/30/2019	19	37
Item		Total	CCNH	RHNS	Other
3. Laundry					
a. In-House Processing*		Lbs.			
1. Bed linens, cubicle curtains, draperies, gowns and other resident care items washed, ironed, and/or processed.***		Amt. \$			
2. Employee items including uniforms, gowns, etc. washed, ironed and/or processed.***		Lbs.			
		Amt. \$			
3. Personal clothing of residents washed, ironed, and/or processed.***		Lbs.			
		Amt. \$			
4. Repair and/or purchase of linens.***		Lbs.			
		Amt. \$	23,733	23,733	
b. Purchased Services (by contract other than through Management Services) (Complete Schedule C-2 att. Page 21)		\$			
c. Other (Specify) Supplies = \$12,497		\$	12,497	12,497	
3D. Total Laundry Expenditures (3a + b + c)		\$	36,230	36,230	
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 type="radio"/> Yes	<input checked="" type="radio"/> No	If yes, specify cost.	
J.	Did you receive revenue from these people?	<input type="radio"/> Yes	<input checked="" type="radio"/> No	If yes, specify amt.	
K.	Where is the revenue received reported in the Cost Report?	(Page/Line Item)			

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

All allocations should add to total recorded in 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
Valerie Manor, Inc of Torrington, CT, d/b/a Va		1070C	9/30/2019		20	37
Item			Total	CCNH	RHNS	Other
4.	Housekeeping	Sq. Ft. Serviced by Personnel				
a.	In-House Care					
	1. Supplies - Cleaning (<i>Mops, pails, brooms, etc.</i>)	Amt. \$	53,516	53,516		
b.	Purchased Services (<i>by contract other than through Management Services</i>) (<i>Complete Schedule C-2 att. Page 21</i>)	Sq. Ft. Serviced by Personnel				
		Amt. \$				
	C. Other (<i>Specify</i>)		\$			
4D.	Total Housekeeping Expenditures (4a + b + c)		\$ 53,516	53,516		
5.	Resident Care (Supplies)**					
a.	Prescription Drugs***					
	1. Own Pharmacy		\$			
	2. Purchased from Procure LTC		\$ 395,753	395,753		
	b. Medicine Cabinet Drugs		\$ 77,542	77,542		
	c. Medical and Therapeutic Supplies		\$ 334,872	334,872		
	d. Ambulance/Limousine***		\$ 27,953	27,953		
	e. Oxygen					
	1. For Emergency Use		\$			
	2. Other***		\$ 39,190	39,190		
	f. X-rays and Related Radiological Procedures***		\$ 41,265	41,265		
	g. Dental (<i>Not dentists who should be included under salaries or fees</i>)		\$			
	h. Laboratory***		\$ 68,954	68,954		
	i. Recreation		\$ 18,033	18,033		
	j. Direct Management Services*		\$			
	k. Indirect Management Services*		\$			
	l. Other (Specify)**** See Attached Schedule		\$ 225,669	225,669		
5M.	Total Resident Care Expenditures (5a - 5j)		\$ 1,229,231	1,229,231		

* 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	Other
Management Fee Direct	\$ 126,678		
Cable TV Services	\$ 24,453		
Medical Equip Rentals-Medicaid	\$ 13,851		
Physical Therapy Supplies	\$ 12,900		
	\$ -		
Oxygen Equipment Rental	\$ 25,256		
Medical Equip Rentals-Other	\$ 22,531		
Total Other Resident Care	\$ 225,669	\$ -	\$ -

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

Name of Facility Valerie Manor, Inc of Torrington, CT, d/b/a Valerie Manor		License No. 1070C	Report for Year Ended 9/30/2019	Page of 21 37					
Name of Individual or Company	Address	Related ** to Owners, Operators, Officers		Full Explanation of Service Provided*	CCNH	RHNS	Other	Pg	Line
		Yes	No						
ADP	100 Corporate Drive, Windsor, CT 06095	<input type="radio"/>	<input checked="" type="radio"/>	Payroll Processing	27,400			16	M13
CWPM	25 Norton Place, Plainville, CT 06067	<input type="radio"/>	<input checked="" type="radio"/>	Rubbish Removal & Snow Removal & Groundskeeping	26,954			22	6F
S & T Landscaping	147 Circle Dr, Torrington, CT 06790	<input type="radio"/>	<input checked="" type="radio"/>	Groundskeeping	31,101			22	6F
Winterberry Gardens	2070 West St, Southington, CT 06489	<input type="radio"/>	<input checked="" type="radio"/>	Pharmacy	15,098			20	5A2 &
Procare LTC	1492 Highland Ave, Cheshire, CT 06410	<input checked="" type="radio"/>	<input type="radio"/>		397,397				
		<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"/>						
		<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
Valerie Manor, Inc of Torrington, CT, d/b/a V		1070C	9/30/2019			22	37
Item		Total	CCNH	RHNS	Other		
6. Maintenance & Operation of Plant							
a.	Repairs & Maintenance	\$ 154,732	154,732				
b.	Heat	\$ 61,681	61,681				
c.	Light & Power	\$ 77,940	77,940				
d.	Water	\$ 66,070	66,070				
e.	Equipment Lease (<i>Provide detail on page 6</i>)	\$ 31,526	31,526				
f.	Other (<i>itemize</i>)	\$ 97,643	97,643				
	See Attached Schedule						
6g.	Total Maint. & Operating Expense (6a - 6f)	\$ 489,592	489,592				
7. Depreciation (<i>complete schedule page 23*</i>)							
a.	Land Improvements	\$					
b.	Building & Building Improvements	\$					
c.	Non-Movable Equipment	\$ 7,546	7,546				
d.	Movable Equipment	\$ 101,994	101,994				
*7e.	Total Depreciation Costs (7a + b + c + d)	\$ 109,540	109,540				
8. Amortization (<i>Complete att. Schedule Page 24*</i>)							
a.	Organization Expense	\$					
b.	Mortgage Expense	\$					
c.	Leasehold Improvements	\$ 113,074	113,074				
d.	Other (<i>Specify</i>)	\$					
*8e.	Total Amortization Costs (8a + b + c + d)	\$ 113,074	113,074				
9. Rental payments on leased real property less real estate taxes included in item 10b		\$ 1,080,000	1,080,000				
10. Property Taxes							
a.	Real estate taxes paid by owner	\$					
b.	Real estate taxes paid by lessor	\$ 163,727	163,727				
c.	Personal property taxes	\$ 31,953	31,953				
11.	Total Property Expenses (7e + 8e + 9 + 10)	\$ 1,498,294	1,498,294				

* 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	Other
Groundskeeping	\$ 16,964		
Rubbish Removal	\$ 26,954		
Snow Removal	\$ 25,409		
Supplies	\$ 28,316		
Total Other Repairs and Maintenance	\$ 97,643	\$ -	\$ -

Depreciation Schedule

Name of Facility Valerie Manor, Inc of Torrington, CT, d/b/a Valerie Manor		Report for Year Ended 9/30/2019				Page 23	of 37
		License No. 1070C					
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
A. Land Improvements							
1. Acquired prior to this report period							
2. Disposals (attach schedule)							
3. Acquired during this report period (attach schedule)							
A-4. Subtotal							
B. Building and Building Improvements							
1. Acquired prior to this report period							
2. Disposals (attach schedule)							
3. Acquired during this report period (attach schedule)							
B-4. Subtotal							
C. Non-Movable Equipment							
1. Acquired prior to this report period	653,560		653,560	606,583	SL	Various	7,546
2. Disposals (attach schedule)							
3. Acquired during this report period (attach schedule)							
C-4. Subtotal							7,546
D. Movable Equipment							
1. Motor Vehicles (Specify name, model and year of each vehicle)							
a.							
b.							
c.							
d.							
2. Movable Equipment							
a. Acquired prior to this report period							
b. Disposals (attach schedule)	1,618,133			1,225,839	S/L	Various	98,638
c. Acquired during this report period (attach schedule)							
D-3. Subtotal	45,130				S/L	Various	3,356
E. Total Depreciation							101,994
							109,540

Schedule of Land Improvements Acquired during this report period

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

*Ties to Page 23, Line A3

**Ties to Page 23, Line A2

Schedule of Building Improvements Acquired during this report period

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

*Ties to Page 23, Line B3

**Ties to Page 23, Line B2

Schedule of Non-Movable Equipment Acquired during this report period

Acquisition Date	Description of Item	Cost	Useful Life	Depreciation
Additions:				
Total additions for Non-Movable Equipment		\$ -		\$ - *
Deletions:				
Total deletions for Non-Movable Equipment		\$ -		\$ - **

*Ties to Page 23, Line C3

**Ties to Page 23, Line C2

Schedule of Movable Equipment Acquired during this report period

Acquisition Date	Description of Item	Cost	Useful Life	Depreciation
Additions:				
	See Attached	\$ 45,130		\$ 3,356
Total additions for Movable Equipment		\$ 45,130		\$ 3,356 *
Deletions:				
Total deletions for Movable Equipment		\$ -		\$ - **

*Ties to Page 23, Line D2c

**Ties to Page 23, Line D2b

Schedule of Leasehold Improvements Acquired during this report period

Acquisition Date	Description of Item	Cost	Useful Life	Depreciation
Additions:				
	See Attached	\$ 98,861		\$ 2,545
Total additions for Leasehold Improvement		\$ 98,861		\$ 2,545 *
Deletions:				
Total deletions for Leasehold Improvement		\$ -		\$ - **

*Ties to Page 24, Line C3

**Ties to Page 24, Line C2

Schedule of Leasehold Improvements Acquired during this report period

Acquisition Date	Description of Item	Cost	Useful Life	Depreciation
Additions:				
Oct-18	HVAC Repairs	\$ 911	15	\$ 29
Nov-18	Tilework	\$ 1,662	10	\$ 83
Feb-19	Re-wiring	\$ 729	20	\$ 18
Feb-19	Sewage Repairs	\$ 2,909	25	\$ 58
Apr-19	Water Pump Repairs	\$ 3,937	15	\$ 131
Jun-19	Plumbing Repairs - Piping	\$ 1,351	25	\$ 27
Jun-19	Fire Sprinkler Upgrades	\$ 1,601	25	\$ 32
Jun-19	Water Fountain	\$ 928	10	\$ 46
Sep-19	Fire Pump	\$ 84,833	20	\$ 2,121
Total additions for Leasehold Improvements		\$ 98,861		\$ 2,545 *
Deletions:				
Total deletions for Leasehold Improvements		\$ -		\$ - **

*Ties to Page 24, Line C3

**Ties to Page 24, Line C2

State of Connecticut
Annual Report of Long-Term Care Facility
 CSP-24 Rev. 10/2006

Amortization Schedule*

Name of Facility Valerie Manor, Inc of Torrington, CT, d/b/a Valerie Manor	Date of Acquisition		License No. 1070C	Report for Year Ended 9/30/2019	Basis for Computing Amortization**	Rate %	Page 24	of 37
	Month	Year						
A. Organization Expense				Accumulated Amort. to Beginning of Year's Operations			Amortization for This Year	Totals
1.								
2.								
3.								
A-4. Subtotal								
B. Mortgage Expense								
1. Deferred Finance Fees	9	2015	1 Year	29,840	SL	1		
2.								
3.								
B-4. Subtotal								
C. Leasehold Improvements and Other								
1. Acquired prior to this report period	9	2018	Various	3,934,831	SL	Varior	110,528	
2. Disposals (attach schedule)								
3. Acquired during this report period (attach schedule)								
C-4. Subtotal	9	2019	Various	98,861	SL	Varior	2,545	113,073
D. Total Amortization								113,073

* 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.

Amortization Schedule - Detail of Leasehold Improvements & Other

Name of Facility	License No.	Report for Year Ended	Page	of
Valerie Manor, Inc of Torrington, CT, d/b/a Valerie Manor	1070C	9/30/2019	24A	37
C. Leasehold Improvements (Specify)				
1. Acquired prior to this report period	9 2018 Various	2,346,002 SL	110,528	
2. Disposals (attach schedule)				
3. Acquired during this report period	9 2019 Various	98,861 SL	2,545	
C-4. Subtotal.....				113,073
C. Other (Specify)				
1. Bed License Purchase	9 1997 None	243,656 None		
2.				
C-4. Subtotal.....				
Total Acquired prior to this report period	9 2018 Various	2,589,658 SL	110,528	
Total Disposals				
Total Acquired during this report period	9 2019 Various	98,861 SL	2,545	

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

Name of Facility Valerie Manor, Inc of Torrington, CT,	License No. 1070C	Report for Year Ended 9/30/2019	Page 25	of 37	
11. Property Questionnaire					
Part A					
Is the property either owned by the Facility or leased from a Related Party?*		<input checked="" type="radio"/> Yes	<input type="radio"/> No	If "Yes," complete Part B. If "No," complete Part C.	
*If any owner or operator of this facility is related by family, marriage, ownership, ability to control or business association to any person or organization from whom buildings are leased, then it is considered a related party transaction.					
Description	Total				
1. Date Land Purchased					
2. Date Structure Completed	10/24/1984				
3. If NOT Original Owner, Date of Purchase					
4. Date of Initial Licensure	10/24/84				
5. Total Licensed Bed Capacity	151				
6. Square Footage					
7. Acquisition Cost					
a. Land	380,000				
b. Building	4,750,526				
Part B - Owner and Related Parties		1st Mortgage	2nd Mortgage	3rd Mortgage	4th Mortgage
1. Financing					
a. Type of Financing (e.g., fixed, variable)	1M LIBOR + Credit	Paid Off	Paid Off		
b. Date Mortgage Obtained	04/05/16				
c. Interest Rate for the Cost Year	3.27%				
d. Term of Mortgage (number of years)	25				
e. Amount of Principal Borrowed	12,000,000				
f. Principal balance outstanding as of 9/30/2019	11,003,700				
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
Valerie Manor, Inc of Torrington, CT		1070C	9/30/2019		26	37
Item			Total	CCNH	RHNS	Other
12. Interest						
A. Building, Land Improvement & Non-Movable Equipment						
1. First Mortgage			\$ 880	880		
Name of Lender		Rate				
Address of Lender						
2. Second Mortgage			\$			
Name of Lender		Rate				
Address of Lender						
3. Third Mortgage			\$			
Name of Lender		Rate				
Address of Lender						
4. Fourth Mortgage			\$			
Name of Lender		Rate				
Address of Lender						
B. CHEFA Loan Information						
1. Original Loan Amount			\$			
2. Loan Origination Date						
3. Interest Rate %						
4. Term						
5. CHEFA Interest Expense						
12 B7. Total Building Interest Expense (A1 - A4 + B5)			\$ 880	880		

(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
Valerie Manor, Inc of Torrington, C		1070C		9/30/2019		27	37
Item				Total	CCNH	RHNS	Other
Subtotals Brought Forward:				880	880		
12. C. Movable Equipment							
1. Automotive Equipment				\$			
A. Item		Rate	Amount				
Lender							
Address of Lender							
2. Other (<i>Specify</i>)				\$	11,197	11,197	
A. Item		Rate	Amount				
Energy Efficient Project		5.00%	272,027				
Lender							
M-Core Credit Corporation							
Address of Lender							
21 Par Rd, Montebello, NY 10901							
B. Item		Rate	Amount				
Lender							
Address of Lender							
12. C. 3. Total Movable Equipment Interest Expense (C1 + 2)				\$	11,197	11,197	
12. D. Other Interest Expense (<i>Specify</i>)				\$	15,597	15,597	
Vendor Interest = \$15,597							
13. Total All Interest Expense (12B7 + 12C3 + 12D)				\$	27,674	27,674	
14. Insurance							
a. Insurance on Property (buildings only)				\$	72,515	72,515	
b. Insurance on Automobiles				\$			
c. Insurance other than Property (as specified above)							
1. Umbrella (<i>Blanket Coverage</i>)				\$			
2. Fire and Extended Coverage				\$			
3. Other (<i>Specify</i>)				\$			
14d. Total Insurance Expenditures (14a + b + c)				\$	72,515	72,515	
15. Total All Expenditures (A-13 thru C-14)				\$	15,678,095	15,678,095	

D. Adjustments to Statement of Expenditures

Name of Facility			License No.	Report for Year Ended	Page	of	
Valerie Manor, Inc of Torrington, CT, d/b/a Valerie Manor			1070C	9/30/2019	28	37	
Item No.	Page No.	Line No.	Item Description	Total Amount of Decrease	CCNH	RHNS	Other
Page 10 - Salaries and Wages							
1.			Outpatient Service Costs	\$			
2.			Salaries not related to Resident Care	\$			
3.			Occupational Therapy	\$ 395,742	395,742		
4.			Other - See attached Schedule	\$ 27,804	27,804		
Page 13 - Professional Fees							
5.			Resident Care Physicians **	\$ 767	767		
6.			Occupational Therapy	\$			
7.			Other - See attached Schedule	\$			
Pages 15 & 16 - Administrative and General							
8.			Discriminatory Benefits	\$			
9.			Bad Debts	\$ 37,517	37,517		
10.			Accounting	\$ 2,575	2,575		
10a.			Legal	\$ 8,799	8,799		
11.			Telephone	\$			
12.			Cellular Telephone	\$ 934	934		
13.			Life insurance premiums on the life of Owners, Partners, Operators	\$			
14.			Gifts, flowers and coffee shops	\$ 28,683	28,683		
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.			Automobile Expense (e.g. personal use)	\$			
18.			Unallowable Advertising *	\$ 13,580	13,580		
19.			Income Tax / Corporate Business Tax	\$ 7,500	7,500		
20.			Fund Raising / Contributions	\$			
21.			Unallowable Management Fees	\$ 288,696	288,696		
22.			Barber and Beauty	\$			
23.			Other - See attached Schedule	\$ 13,559	13,559		
Page 18 - Dietary Expenditures							
24.			Meals to employees, guests and others who are not residents	\$ 12,146	12,146		
Page 19 - Laundry Expenditures							
25.			Laundry services to employees, guests and others who are not residents	\$			
Page 20 - Housekeeping Expenditures							
26.			Housekeeping services to employees, guests and others who are not residents	\$			
Subtotal (Items 1 - 26)				\$ 838,302	838,302		

* 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	Other
10	12m	Marketing Salaries & Benefits	\$ 27,804		
Total Other Salaries Adjustment			\$ 27,804	\$ -	\$ -

Schedule of Fees Adjustments

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

Schedule of Other A&G Adjustments

Page Ref	Line Ref	Description	CCNH	RHNS	Other
16	M13	Bank Charges	\$ 13,559		
Total Other A&G Adjustments			\$ 13,559	\$ -	\$ -

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

Name of Facility			License No.	Report for Year Ended	Page	of	
Valerie Manor, Inc of Torrington, CT, d/b/a Valerie Manor			1070C	9/30/2019	29	37	
Item No.	Page No.	Line No.	Item Description	Total Amount of Decrease	CCNH	RHNS	Other
Subtotals Brought Forward				\$ 838,302	838,302		
Page 20 - Resident Care Supplies***							
27.			Prescription Drugs	\$ 395,753	395,753		
28.			Ambulance/Limousine	\$ 27,953	27,953		
29.			X-rays, etc	\$ 41,265	41,265		
30.			Laboratory	\$ 68,954	68,954		
31.			Medical Supplies	\$ 33,759	33,759		
32.			Oxygen (non emergency)	\$ 39,190	39,190		
33.			Occupational Therapy	\$			
34.			Other - See Attached Schedule	\$ 47,003	47,003		
Page 22 - Maintenance and Property							
35.			Excess Movable Equipment Depreciation See Attached Schedule	\$ 13,399	13,399		
36.			Depreciation on Unallowable Motor Vehicles	\$			
37.			Unallowable Property and Real Estate Taxes	\$			
38.			Rental of Building Space or Rooms	\$			
39.			Other - See Attached Schedule	\$			
Page 27 - Insurance							
40.			Mortgage Insurance	\$			
41.			Property Insurance	\$			
Other - Miscellaneous							
42.			Other - Indirect	\$ 20,853	20,853		
43.			Interest Income on Account Rec.	\$ 39	39		
44.			Other - Miscellaneous Administrative	\$			
45.			Management Fees Direct	\$ 78,735	78,735		
46.			Management Fees Indirect	\$ 69,987	69,987		
47.			Other - Direct	\$			
Not For Profit Providers Only							
48.			Building/Non Movable Eq. Depreciation Unallowable Building Interest - See Attached Schedule	\$			
49. Total Amount of Decrease (Items 1 - 48)				\$ 1,675,192	1,675,192		

*** 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	Other
20	5J	Medical Equipment Rental	\$ 22,531		
20	5B	Ebox	\$ 24,472		
0	0		0 \$ -		
0	0		0 \$ -		
0	0		0 \$ -		
0	0		0 \$ -		
0	0		0 \$ -		
Total Other Ancillary Costs			\$ 47,003	\$ -	\$ -

Schedule of Excess Movable Equipment Depreciation

Page Ref	Line Ref	Description	CCNH	RHNS	Other
22	7d	Equip Carryforward Adjustments	\$ 13,399		
Total Excess Movable Equipment Depreciation			\$ 13,399	\$ -	\$ -

Schedule of Other Property Adjustments

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

Schedule of Other - Indirect Adjustments

Page Ref	Line Ref	Description	CCNH	RHNS	Other
29	42	Radio and Television Revenue	\$ 20,853		

Total Other Adjustments			\$ 20,853	\$ -	\$ -

Schedule of Other - Miscellaneous Administrative Adjustments

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

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

Schedule of Unallowable Building Interest

Page Ref	Line Ref	Description	CCNH	RHNS	Other
Total Unallowable Building Interest			\$ -	\$ -	\$ -

F. Statement of Revenue

Name of Facility Valerie Manor, Inc of Torrington, CT, d/t 1070C	License No.	Report for Year Ended 9/30/2019			Page 30	of 37
Item	Total	CCNH	RHNS	Other		
I. Resident Room, Board & Routine Care Revenue						
1. a. Medicaid Residents (CT only)	\$ 21,183,979	21,183,979				
b. Medicaid Room and Board Contractual Allowance **	\$ (12,607,168)	(12,607,168)				
2. a. Medicaid (All other states)	\$					
b. Other States Room and Board Contractual Allowance **	\$					
3. a. Medicare Residents (all inclusive)	\$ 3,367,650	3,367,650				
b. Medicare Room and Board Contractual Allowance **	\$ 318,912	318,912				
4. a. Private-Pay Residents and Other	\$ 4,531,618	4,531,618				
b. Private-Pay Room and Board Contractual Allowance **	\$ (558,485)	(558,485)				
II. Other Resident Revenue						
1. a. Prescription Drugs - Medicare	\$ 295,319	295,319				
b. Prescription Drugs - Medicare Contractual Allowance **	\$ (295,319)	(295,319)				
c. Prescription Drugs - Non-Medicare	\$ 195,395	195,395				
d. Prescription Drugs - Non-Medicare Contractual Allowance **	\$ (195,395)	(195,395)				
2. a. Medical Supplies - Medicare	\$ 18,659	18,659				
b. Medical Supplies - Medicare Contractual Allowance **	\$ (16,979)	(16,979)				
c. Medical Supplies - Non-Medicare	\$ 19,427	19,427				
d. Medical Supplies - Non-Medicare Contractual Allowance **	\$ (19,427)	(19,427)				
3. a. Physical Therapy - Medicare	\$ 1,112,602	1,112,602				
b. Physical Therapy - Medicare Contractual Allowance **	\$ (966,349)	(966,349)				
c. Physical Therapy - Non-Medicare	\$ 340,215	340,215				
d. Physical Therapy - Non-Medicare Contractual Allowance **	\$ (340,215)	(340,215)				
4. a. Speech Therapy - Medicare	\$ 141,035	141,035				
b. Speech Therapy - Medicare Contractual Allowance **	\$ (120,700)	(120,700)				
c. Speech Therapy - Non-Medicare	\$ 60,425	60,425				
d. Speech Therapy - Non-Medicare Contractual Allowance **	\$ (60,425)	(60,425)				
5. a. Occupational Therapy - Medicare	\$ 1,141,598	1,141,598				
b. Occupational Therapy - Medicare Contractual Allowance **	\$ (973,441)	(973,441)				
c. Occupational Therapy - Non-Medicare	\$ 304,747	304,747				
d. Occupational Therapy - Non-Medicare Contractual Allowance **	\$ (304,747)	(304,747)				
6. a. Other (Specify) - Medicare	\$ 18,647	18,647				
b. Other (Specify) - Non-Medicare	\$					
III. Total Resident Revenue (Section I. thru Section II.)	\$ 16,591,578	16,591,578				
IV. Other Revenue*						
1. Meals sold to guests, employees & others	\$					
2. Rental of rooms to non-residents	\$					
3. Telephone	\$					
4. Rental of Television and Cable Services	\$					
5. Interest Income (Specify)	\$ 39	39				
6. Private Duty Nurses' Fees	\$					
7. Barber, Coffee, Beauty and Gift shops	\$					
8. Other (Specify)	\$ 34,340	34,340				
V. Total Other Revenue (1 thru 8)	\$ 34,379	34,379				
VI. Total All Revenue (III + V)	\$ 16,625,957	16,625,957				

* 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	Other
N/A	Retroactives	\$ 18,647		
Total Other Resident Revenue - Medicare		\$ 18,647	\$ -	\$ -

Schedule of Other Non-Medicare Resident Revenue

Related Exp

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

Interest Income

Account

Page Ref	Account	Balance	CCNH	RHNS	Other
pg 31, L A	Interest on A/R	N/A	\$ 39		
Total Interest Income			\$ 39	\$ -	\$ -

Schedule of Other Revenue

Page Ref	Description	CCNH	RHNS	Other
NA	Bad Debt Recoveries	\$ 34,340		
Total Other Revenue		\$ 34,340	\$ -	\$ -

G. Balance Sheet

Name of Facility	License No.	Report for Year Ended	Page	of
Valerie Manor, Inc of Torrington, CT, c	1070C	9/30/2019	31	37
Account			Amount	
Assets				
A. Current Assets				
1. Cash (<i>on hand and in banks</i>)			\$	377,667
2. Resident Accounts Receivable (Less Allowance for Bad Debts)			\$	1,201,679
3. Other Accounts Receivable (Excluding Owners or Related Parties)			\$	2,115
4 Inventories			\$	24,678
5. Prepaid Expenses			\$	430,914
a. Prepaid Insurance	398,879			
b. Prepaid Health Insurance	28,027			
c. Prepaid Interest	2,730			
d. See Schedule	1,278			
6. Interest Receivable			\$	
7. Medicare Final Settlement Receivable			\$	
8. Other Current Assets (<i>itemize</i>)			\$	76,154
A/R Related Facilities	76,154			
Medicaid Wage Enhancement				
See Schedule				
A-9. Total Current Assets (Lines A1 thru 8)			\$	2,113,207
B. Fixed Assets				
1. Land			\$	
2. Land Improvements	*Historical Cost _____		\$	
	Accum. Depreciation _____	Net		
3. Buildings	*Historical Cost _____		\$	
	Accum. Depreciation _____	Net		
4. Leasehold Improvements	*Historical Cost <u>4,033,692</u>		\$	1,330,961
	Accum. Depreciation <u>2,702,731</u>	Net		
5. Non-Movable Equipment	*Historical Cost <u>653,560</u>		\$	39,431
	Accum. Depreciation <u>614,129</u>	Net		
6. Movable Equipment	*Historical Cost <u>1,631,139</u>		\$	303,305
	Accum. Depreciation <u>1,327,834</u>	Net		
7. Motor Vehicles	*Historical Cost _____		\$	
	Accum. Depreciation _____	Net		
8. Minor Equipment-Not Depreciable			\$	
9. Other Fixed Assets (<i>itemize</i>)			\$	32,124
Equipment Carryforward AJE	32,124			
See Schedule				
B-10. Total Fixed Assets (Lines B1 thru 9)			\$	1,705,821

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

Schedule of Prepaid Expenses Page 31 Line A5

Page Ref	Line Ref	Description	
31	5d	CSC Leasing	\$ 1,278
Total Prepaid Expenses			\$ 1,278

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	
32	7	Deferred Finance Fees	\$ 31,610
Total Other Assets			\$ 31,610

Schedule of Notes Payable (Itemize) Page 33 Line A2

Page Ref	Line Ref	Description	
Total Notes Payable			\$ -

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

Page Ref	Line Ref	Description	
Total Other Current Liabilities (Itemize)			\$ -

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

Page Ref	Line Ref	Description	
Total Other Current Liabilities (Itemize)			\$ -

Valerie Manor Moveable Equipment Carryforward Schedule

Cost Year	2006		2007		2008		2009		2015 TVs		2016 TVs		2017 TVs		2016 Medicaid audit-HP lease	Totals
	Amount	2006 Additions	Heritage Profit	Amount	Heritage Profit	Amount	Heritage Profit	Amount	Heritage Profit	cost report	cost report	cost report	cost report	cost report		
Cost Term	\$ 92	\$ 187	\$ 14,549	\$ 45,225	\$ 308	\$ 288	\$ 13,406	\$ (58)	\$ 286	\$ 4,104	\$ 3,208	\$ 39,981	\$ 10,862	\$ 148,919		
Deprec	\$ 10.00	\$ 15.00	\$ 5.00	\$ 15.00	\$ 5.00	\$ 10.00	\$ 15.00	\$ 5.00	\$ 15.00	\$ 5	\$ 5	\$ 5	\$ 5.00	\$ 5.00		
2006	\$ 9	\$ 12												\$ 631		
2006	\$ 83	\$ 175												\$ 881		
2007	\$ 9	\$ 12	\$ 1,455	\$ 1,508										\$ 3,310		
2007	\$ 74	\$ 163	\$ 13,094	\$ 43,718										\$ 57,345		
2008	\$ 9	\$ 13	\$ 2,910	\$ 3,015	\$ 31	\$ 15	\$ 447							\$ 6,736		
2008	\$ 65	\$ 150	\$ 10,184	\$ 40,703	\$ 277	\$ 274	\$ 12,959							\$ 64,611		
2009	\$ 9	\$ 12	\$ 2,910	\$ 3,015	\$ 62	\$ 29	\$ 894	\$ (6)	\$ 10					\$ 6,935		
2009	\$ 56	\$ 138	\$ 7,274	\$ 37,688	\$ 215	\$ 245	\$ 12,065	\$ (52)	\$ 276					\$ 57,904		
2010	\$ 9	\$ 13	\$ 2,910	\$ 3,015	\$ 62	\$ 29	\$ 894	\$ (12)	\$ 19					\$ 6,939		
2010	\$ 47	\$ 125	\$ 4,364	\$ 34,673	\$ 153	\$ 216	\$ 11,171	\$ (40)	\$ 257					\$ 50,965		
2011	\$ 9	\$ 12	\$ 2,910	\$ 3,015	\$ 62	\$ 29	\$ 894	\$ (12)	\$ 19					\$ 6,938		
2011	\$ 38	\$ 113	\$ 1,454	\$ 31,658	\$ 91	\$ 187	\$ 10,277	\$ (28)	\$ 238					\$ 44,027		
2012	\$ 9	\$ 13	\$ 1,454	\$ 3,015	\$ 62	\$ 29	\$ 894	\$ (12)	\$ 19					\$ 5,483		
2012	\$ 29	\$ 100	\$ -	\$ 28,643	\$ 29	\$ 158	\$ 9,383	\$ (16)	\$ 219					\$ 38,544		
2013	\$ 9	\$ 12		\$ 3,015	\$ 29	\$ 29	\$ 894	\$ (12)	\$ 19					\$ 3,995		
2013	\$ 20	\$ 88		\$ 25,628	\$ -	\$ 129	\$ 8,489	\$ (4)	\$ 200					\$ 34,549		
2014	\$ 9	\$ 13		\$ 3,015	\$ 29	\$ 29	\$ 894	\$ (8)	\$ 19					\$ 3,971		
2014	\$ 11	\$ 75		\$ 22,613	\$ -	\$ 100	\$ 7,595	\$ 4	\$ 181	\$ 19	\$ 410			\$ 30,578		
2015	\$ 11	\$ 12		\$ 3,015	\$ 29	\$ 29	\$ 894							\$ 4,390		
2015	\$ -	\$ 63		\$ 19,598	\$ -	\$ 71	\$ 6,701			\$ 162	\$ 3,694			\$ 30,288		
2016	\$ 11	\$ 13		\$ 3,015	\$ 29	\$ 29	\$ 894			\$ 19	\$ 821	\$ 321		\$ 5,112		
2016	\$ -	\$ 50		\$ 16,583	\$ -	\$ 42	\$ 5,807			\$ 143	\$ 2,873	\$ 2,887		\$ 28,384		
2017	\$ 12	\$ 12		\$ 3,015	\$ 29	\$ 29	\$ 894			\$ 19	\$ 821	\$ 642	\$ 3,998	\$ 9,430		
2017	\$ 38	\$ 13		\$ 13,568	\$ -	\$ 13	\$ 4,913			\$ 124	\$ 2,052	\$ 2,245	\$ 35,983	\$ 58,935		
2018	\$ 13	\$ 13		\$ 3,015	\$ 29	\$ 13	\$ 894			\$ 19	\$ 821	\$ 642	\$ 7,996	\$ 13,413		
2018	\$ 25	\$ 25		\$ 10,553	\$ -	\$ -	\$ 4,019			\$ 105	\$ 1,231	\$ 1,603	\$ 27,987	\$ 45,523		
2019	\$ 12	\$ 12		\$ 3,015	\$ 29	\$ -	\$ 894			\$ 19	\$ 821	\$ 642	\$ 7,996	\$ 14,485		
2019	\$ 13	\$ 13		\$ 7,538	\$ -	\$ 3,125	\$ 3,125			\$ 86	\$ 410	\$ 961	\$ 19,991	\$ 41,900		
2020	\$ 13	\$ 13		\$ 3,015	\$ 29	\$ 894	\$ 894			\$ 19	\$ 410	\$ 642	\$ 7,996	\$ 15,161		
2020	\$ -	\$ -		\$ 4,523	\$ -	\$ 2,231	\$ 2,231			\$ 67	\$ -	\$ 319	\$ 11,995	\$ 26,739		
2021	\$ 13	\$ 13		\$ 3,015	\$ 29	\$ 894	\$ 894			\$ 19	\$ 319	\$ 319	\$ 7,996	\$ 14,415		
2021	\$ -	\$ -		\$ 1,508	\$ -	\$ 1,337	\$ 1,337			\$ 48	\$ -	\$ -	\$ 2,172	\$ 12,324		
2022	\$ 1,508	\$ 1,508		\$ 443	\$ 443	\$ 443	\$ 443			\$ 19	\$ -	\$ 3,999	\$ 5,432	\$ 8,592		
2022	\$ -	\$ (1)		\$ -	\$ -	\$ -	\$ -			\$ 29	\$ -	\$ -	\$ 2,172	\$ 3,732		
2023	\$ 443	\$ 443		\$ 443	\$ 443	\$ 443	\$ 443			\$ 19	\$ -	\$ -	\$ 2,172	\$ 2,634		
2023	\$ 1,098	\$ 1,098		\$ -	\$ -	\$ -	\$ -			\$ 10	\$ -	\$ -	\$ 1,088	\$ 1,098		
2024	\$ 1,088	\$ 1,088		\$ -	\$ -	\$ -	\$ -			\$ 6	\$ -	\$ -	\$ 1,088	\$ 1,094		
2024	\$ -	\$ -		\$ -	\$ -	\$ -	\$ -			\$ 5	\$ -	\$ -	\$ -	\$ 5		

G. Balance Sheet (cont'd)

Name of Facility	License No.	Report for Year Ended	Page	of
Valerie Manor, Inc of Torrington, CT, c	1070C	9/30/2019	32	37
Account			Amount	
Total Brought Forward:			\$	3,819,028
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)			\$	453,360
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>)			\$	669,508
Project Development \		558,456		
Deposit-IRS \$78146, Deposit-Utilities \$3686		79,442		
See Schedule		31,610		
D-8. Total Investments and Other Assets (Lines D1 thru 7)			\$	1,122,868
D-9. Total All Assets (Lines A9 + B10 + C8 + D8)			\$	4,941,896

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

G. Balance Sheet (cont'd)

Name of Facility	License No.	Report for Year Ended	Page	of
Valerie Manor, Inc of Torrington, CT, d/b/a V	1070C	9/30/2019	33	37
Account			Amount	
Liabilities				
A. Current Liabilities				
1. Trade Accounts Payable			\$	2,742,796
2. Notes Payable (<i>itemize</i>)			\$	(2,379,320)
Notes Payable (2,379,320)				
Line of Credit				
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>)			\$	255,360
5. Accrued Payroll (<i>Owners and/or Stockholders only</i>)			\$	
6. Accrued Payroll Taxes Payable			\$	9,352
7. Medicare Final Settlement Payable			\$	
8. Medicare Current Financing Payable			\$	
9. Mortgage Payable (<i>Current Portion</i>)			\$	
10. Interest Payable (<i>Exclusive of Owner and/or Related Parties</i>)			\$	
11. Accrued Income Taxes*			\$	
12. Other Current Liabilities (<i>itemize</i>)			\$	472,211
Acc'd Health Insurance 2,878				
Provider Taxes Due 237,486				
Acc'd Operating Expenses 231,785				
Acc'd Expense - CT State Sales Tax 62 See Schedule				
A-13. Total Current Liabilities (Lines A1 thru 12)			\$	1,100,399

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

(Carry Total forward to next page)

VALERIE MANOR
ACCRUED EXPENSES - OPERATING
September 30, 2019

ACCT. # 2170

Health Insurance	(\$48,641.11)
Accounting	(\$22,500.00)
PR WE 9/28/2019, PD 10/4/2019	(\$151,211.49)
Lab expense	(\$5,896.78)
X-ray	(\$1,084.30)
gas/propane	(\$1,488.09)
electricity	(\$3,387.14)
postage	\$116.00
insurance	\$9,959.73
WC Audit	(\$7,652.00)
Balance per General Ledger	<u>(\$231,785.18)</u>

G. Balance Sheet (cont'd)

Name of Facility Valerie Manor, Inc of Torrington, CT, d/b/a		License No. 1070C	Report for Year Ended 9/30/2019	Page 34	of 37
Account				Amount	
Total Brought Forward:				1,100,399	
Liabilities (cont'd)					
B. Long-Term Liabilities					
1. Loans Payable-Equipment (<i>itemize</i>)					
				\$	205,991
Name of Lender		Purpose	Amount	Date Due	
M-Core Energy Efficient Lighting			205,991		
2. Mortgages Payable					
				\$	
3. Loans from Owners or Related Parties (<i>itemize</i>)					
				\$	966,133
Name and Address of Lender		Amount	Loan Date		
Due to Landlord - LOC repayment		922,220			
McKesson		43,913			
4. Other Long-Term Liabilities (<i>itemize</i>)					
Due to/from Landlord			1,102,572	\$	1,102,572
See Schedule					
B-5. Total Long-Term Liabilities (Lines B1 thru 4)				\$	2,274,696
C. Total All Liabilities (Lines A-13 + B-5)				\$	3,375,095

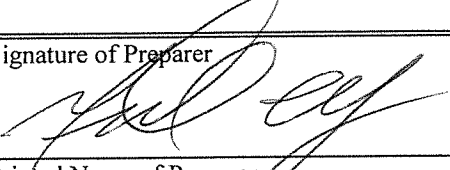

G. Balance Sheet (cont'd)
Reserves and Net Worth

Name of Facility	License No.	Report for Year Ended	Page	of
Valerie Manor, Inc of Torrington, CT,	1070C	9/30/2019	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			\$	20,000
3. Paid-in Surplus			\$	
4. Treasury Stock			\$	
5. Cumulated Earnings			\$	145,579
6. Gain or Loss for Period			\$	947,862
	10/1/2018	thru 9/30/2019		
7. Total Net Worth			\$	1,113,441
C. Total Reserves and Net Worth			\$	1,113,441
D. Total Liabilities, Reserves, and Net Worth			\$	4,488,536

H. Changes in Total Net Worth

Name of Facility		License No.	Report for Year Ended	Page	of
Valerie Manor, Inc of Torrington, CT, d/		1070C	9/30/2019	36	37
Account				Amount	
A.	Balance at End of Prior Period as shown on Report of 09/30/2018			\$	705,420
B.	Total Revenue (<i>From Statement of Revenue Page 30</i>)			\$	16,625,957
C.	Total Expenditures (<i>From Statement of Expenditures Page 27</i>)			\$	15,678,095
D.	Net Income or Deficit			\$	947,862
E.	Balance			\$	1,653,282
F.	Additions				
	1. Additional Capital Contributed (<i>itemize</i>)				
			(600,000)		
	2. Other (<i>itemize</i>)				
		Wage Enhancement Reversal			
		Health Insurance		60,159	
F-3.	Total Additions			\$	(539,841)
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		09/30/19	\$	1,113,441

I. Preparer's/Reviewer's Certification

Name of Facility Valerie Manor, Inc of Torrington, CT,		License No. 1070C	Report for Year Ended 9/30/2019	Page 37	of 37
<i>Check appropriate category</i>					
<input checked="" type="checkbox"/> Chronic and Convalescent Nursing Home only (CCNH)	<input type="checkbox"/> Rest Home with Nursing Supervision only (RHNS)	<input checked="" type="checkbox"/> Other			
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 2/17/2020		
Printed Name of Preparer					
Athena Health Care Associates, Inc					
Address Address			Phone Number		
135 South Rd Farmington, CT 06032			(860) 751-3900		
Contacted Person Regarding Additional Information Needed Regarding This Report			Phone Number		
Michael Baldassarre			(860) 751-3900		
Contact Email Address					
mbaldassarre@athenahealthcare.com					