

# State of Connecticut



## Annual Report of Long-Term Care Facility Cost Year 2020

Name of Facility (as licensed) Valerie Manor, Inc of Torrington, CT, d/b/a Valerie Manor	
Address (No. & Street, City, State, Zip Code) 1360 Toringford Road Torrington, CT 06790	
Type of Facility <input checked="" type="checkbox"/> Chronic and Convalescent Nursing Home only (CCNH) <input type="checkbox"/> Rest Home with Nursing Supervision only (RHNS) <input type="checkbox"/> (Specify)	
Report for Year Beginning 10/1/2019	Report for Year Ending 9/30/2020

License Numbers:	CCNH 1070C	RHNS	(Specify)	Medicare Provider 07-5332
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Medicaid Provider Numbers:	CCNH 1070C	RHNS	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) Valerie Manor, Inc of Torrington, CT, d/b/a Valerie M	License No. 1070C	Report for Year Ended 9/30/2020	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 Valerie Manor, Inc of Torrington, CT, d/b/a Valerie Manor [facility name], for the cost report period beginning October 1, 2019 and ending September 30, 2020, 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) Katie Lee			Printed Name (Owner) Lawrence Santilli		
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

<b>Data Required for Real Wage Adjustment</b>			Page 1A	of 37
Name of Facility Valerie Manor, Inc of Torrington, CT, d/b/a Valerie Manor	Period Covered:	From 10/1/2019	To 9/30/2020	
Address of Facility 1360 Torrington Road Torrington, CT 06790				
Report Prepared By Athena Health Care Associates, Inc	Phone Number (860) 751-3900	Date 2/15/2021		
Item	Total	CCNH	RHNS	(Specify)
1. Dietary wages paid	\$			
2. Laundry wages paid	\$			
3. Housekeeping wages paid	\$			
4. Nursing wages paid	\$			
5. All other wages paid	\$			
6. <b>Total Wages Paid</b>	\$			
7. Total salaries paid	\$			
8. <b>Total Wages and Salaries Paid</b> (As per page 10 of Report)	\$			

Wages - Compensation computed on an hourly wage rate.

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

**DO NOT include Fringe Benefit Costs.**

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

Phone No. of Facility 860-489-1008		Report for Year Ended 9/30/2020	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 Tarringford Road Torrington, CT 06790		
License Numbers:	CCNH 1070C	RHNS	(Specify)	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 type="checkbox"/> (Specify)				
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.				
<b>Administrator</b>				
Name of Administrator Katie Lee		Nursing Home Administrator's License No.:	2131	
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 V	License No. 1070C	Report for Year Ended 9/30/2020	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				
Custodians for Lawrence E Santilli	1360 Torrington Rd, Torrington, CT 06790		2305.41	





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

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

Name of Facility Valerie Manor, Inc of Torrington, CT, d/b/a Valerie Ma	License No. 1070C	Report for Year Ended 9/30/2020	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	%**				
Valerie Nursing Home, LLC	52 Overlook Drive, Windsor, CT 06095	<input type="radio"/>	<input checked="" type="radio"/>		Lease of Facility & Equipment	PG 22, Line 9	989,982	989,982
Athena Health Care	135 South Rd, Farmington, CT 06032	<input checked="" type="radio"/>	<input type="radio"/>	>50%	See Attached			
Athena Captive	135 South Rd, Farmington, CT 06032	<input type="radio"/>	<input checked="" type="radio"/>		Workers Comp Captive	Pg 15 1A1	316,335	316,335
Athena Health Care Assoc 401k Plan	135 South Rd, Farmington, CT 06032	<input type="radio"/>	<input checked="" type="radio"/>		Facility Participates in common 401k plan			
Misc Facilities	Various	<input checked="" type="radio"/>	<input type="radio"/>	>98%	Interfacility Loans Payable	Pg 33 A2		
Procure LTC	1492 Highland Ave, Chesire, CT 06410	<input checked="" type="radio"/>	<input type="radio"/>	>50%	Pharmacy Services	Pg 20 5A2 & 5B	466,552	466,552
		<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	License No.	Report for Year Ended	Page	of
Valerie Manor, Inc of Torrington, CT, d/b/a Vale	1070C	9/30/2020	5	37
If the facility is licensed as CDH and/or RCH or provides AIDS or TBI services with special Medicaid rates, costs must be allocated to CCNH and RHNS as follows:				
Item	Method of Allocation			
Dietary	Number of meals served to residents			
Laundry	Number of pounds processed			
Housekeeping	Number of square feet serviced			
Nursing	Number of hours of routine care provided by EACH employee classification, i.e., Director (or Charge Nurse), Registered Nurses, Licensed Practical Nurses, Aides and Attendants			
Direct Resident Care Consultants	Number of hours of resident care provided by EACH specialist ( <i>See listing page 13</i> )			
Maintenance and operation of plant	Square feet			
Property costs (depreciation)	Square feet			
Employee health and welfare	Gross salaries			
Management services	Appropriate cost center involved			
All other General Administrative expenses	Total of Direct and Allocated Costs			
The preparer of this report must answer the following questions applicable to the cost information provided.				
1. In the preparation of this Report, were all costs allocated as required? <input type="radio"/> Yes <input checked="" type="radio"/> No      If "No," explain fully why such allocation was not made.				
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.)				
<div style="text-align: right;"> <input type="radio"/> Yes      <input checked="" type="radio"/> No      If "No," explain fully why such allocation was not made.                 </div>				
Not Applicable				

### 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		9/30/2020			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	15,331	
Leaf, PO Box 644006, Cincinnati, OH 45264	<input type="radio"/>	<input checked="" type="radio"/>	Copier/Fax	03/07/17	48 Months	14,400	12,688	
	<input type="radio"/>	<input checked="" type="radio"/>						
	<input type="radio"/>	<input checked="" type="radio"/>						
	<input type="radio"/>	<input checked="" type="radio"/>						
	<input type="radio"/>	<input checked="" type="radio"/>						
	<input type="radio"/>	<input checked="" type="radio"/>						
	<input type="radio"/>	<input checked="" type="radio"/>						
	<input type="radio"/>	<input checked="" type="radio"/>						
	<input type="radio"/>	<input checked="" type="radio"/>						
Is a Mileage Log Book Maintained for All Leased Vehicles ?							<input type="radio"/> Yes	<input checked="" type="radio"/> No
<b>Total ***</b>							29,226	

\* 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 9/30/2020	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	Address (No. & Street, City, State, Zip Code)
1 PKFOD	4 Corporate Dr, Shelton, CT 06484
2 Marcum LLP	City Place II 185 Asylum St, Hartford, CT 06103
3 Marcum LLP	City Place II 185 Asylum St, Hartford, CT 06104
4 Marcum LLP	City Place II 185 Asylum St, Hartford, CT 06105

Services Provided by This Firm (*describe fully*)

1 Audit Year End Financials (Allow)	\$ 10,400
2 Medicare Cost Report (Allow)	\$ 2,700
3 2019 Tax Return (Allow)	\$ 6,391
4 Form 8752 (Disallow)	\$ 1,000
	<b>Charge for Services Provided</b>
	\$ 20,491

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

- Yes     No    Pg 15, Line 1d

**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 Jackson Lewis P.C.	
4 Reid & Riege, P.C.	860-278-1150
5	

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

- 1 185 Asylum St Hartford, CT 06103
- 2 200 Connecticut Ave, Norwalk, CT 06854
- 3 1133 Westchester Ave, West Harrison, NY 10604
- 4 1 Financial Plaza, Hartford, CT 06103
- 5

Services Provided by This Firm (*describe fully*)

1 Audit Letter:Allow \$234; General Matters:Disallow \$5,416	\$ 5,649
2 A/R Collection issues : Disallow	\$ 1,225
3 General Matters: Disallow	\$ 4,289
4 General Matters: Disallow	\$ 595
5	\$
	<b>Charge for Services Provided</b>
	\$ 11,758

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

- Yes     No    Pg 15, Line 1e

## Schedule of Resident Statistics

Name of Facility Valerie Manor, Inc of Torrington, CT, d/b/a Valerie Manor		License No. 1070C			Report for Year Ended 9/30/2020				Page 8	of 37		
	Total All Levels	Total CCNH Level	Total RHNS Level	Total (Specify)	Period 10/1 Thru 6/30				Period 7/1 Thru 9/30			
					Total	CCNH	RHNS	(Specify)	Total	CCNH	RHNS	(Specify)
1. Certified Bed Capacity												
A. On last day of PREVIOUS report period	151	151			151	151						
B. On last day of THIS report period												
2. Number of Residents												
A. As of midnight of PREVIOUS report period	151	151			151	151						
B. As of midnight of THIS report period	117	117							117	117		
3. Total Number of Days Care Provided During Period												
A. Medicare	10,760	10,760			8,988	8,988			1,772	1,772		
B. Medicaid (Conn.)	32,568	32,568			24,703	24,703			7,865	7,865		
C. Medicaid (other states)												
D. Private Pay	3,663	3,663			2,791	2,791			872	872		
E. State SSI for RCH												
F. Other (Specify) Managed Care	350	350			252	252			98	98		
G. Total Care Days During Period (3A thru F)	47,341	47,341			36,734	36,734			10,607	10,607		
4. Total Number of Days Not Included in Figures in 3G for Which Revenue Was Received for Reserved Beds												
A. Medicaid Bed Reserve Days	44	44			44	44						
B. Other Bed Reserve Days	76	76			73	73			3	3		
5. <b>Total Resident Days (3G + 4A + 4B)</b>	47,461	47,461			36,851	36,851			10,610	10,610		

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

**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 9/30/2020			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)	(Specify) (3)	Lost			Gained			CCNH	RHNS	(Specify)	
				(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	(Specify)		
1st change													
2nd change													
3rd change													
4th change													
6. Number of Residents and Rates on September 30 of Cost Year													
Item	Medicare		Medicaid		Self-Pay			Other State Assisted					
	CCNH		CCNH	RHNS	CCNH	RHNS	(Specify)	R.C.H.	ICF-MR				
No. of Residents	11		86		8		12						
Per Diem Rate													
a. One bed rm.	532.50		227.51		602.00		512.30						
b. Two bed rms.	532.50		227.51		580.00		512.30						
c. Three or more bed rms.													
7. Total Number of Physical Therapy Treatments									TOTAL	CCNH	RHNS	(Specify)	
A. Medicare - Part B									5,192	5,192			
B. Medicaid (Exclusive of Part B)													
1. Maintenance Treatments									773	773			
2. Restorative Treatments													
C. Other									19,695	19,695			
D. <b>Total Physical Therapy Treatments</b>									25,660	25,660			
8. Total Number of Speech Therapy Treatments													
A. Medicare - Part B									398	398			
B. Medicaid (Exclusive of Part B)													
1. Maintenance Treatments									38	38			
2. Restorative Treatments													
C. Other									1,145	1,145			
D. <b>Total Speech Therapy Treatments</b>									1,581	1,581			
9. Total Number of Occupational Therapy Treatments													
A. Medicare - Part B									4,493	4,493			
B. Medicaid (Exclusive of Part B)													
1. Maintenance Treatments									560	560			
2. Restorative Treatments													
C. Other									18,939	18,939			
D. <b>Total Occupational Therapy Treatments</b>									23,992	23,992			

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

CSP-10 Rev. 9/2002

**Report of Expenditures - Salaries & Wages**

Name of Facility Valerie Manor, Inc of Torrington, CT, d/b/a Valerie Manor	License No. 1070C	Report for Year Ended 9/30/2020	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	(Specify)	Hours
<b>A. Salaries and Wages*</b>						
1. Operators/Owners (Complete also Sec. I of Schedule A1)						
2. Administrator(s) (Complete also Sec. III of Schedule A1)	166,605	1,925				
3. Assistant Administrator (Complete also Sec. IV of Schedule A1)						
4. Other Administrative Salaries (telephone operator, clerks, receptionists, etc.)	353,180	13,461				
5. Dietary Service						
a. Head Dietitian	14,122	367				
b. Food Service Supervisor	75,770	2,147				
c. Dietary Workers	525,655	29,031				
6. Housekeeping Service						
a. Head Housekeeper	70,908	2,326				
b. Other Housekeeping Workers	329,087	19,338				
7. Repairs & Maintenance Services						
a. Engineer or Chief of Maintenance	73,598	2,347				
b. Other Maintenance Workers	1,386	1,928				
8. Laundry Service						
a. Supervisor						
b. Other Laundry Workers	162,066	9,359				
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	219,770	3,929				
b. RN						
1. Direct Care	307,194	17,264				
2. Administrative**	636,493	37,570				
c. LPN						
1. Direct Care	1,016,302	38,748				
2. Administrative**						
d. Aides and Attendants	2,085,677	121,910				
e. Physical Therapists	678,575	17,431				
f. Speech Therapists	73,474	1,535				
g. Occupational Therapists	385,860	9,442				
h. Recreation Workers	267,353	10,984				
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	1,210,079	7,207				
n. Marketing						
o. Other (Specify) See Attached Schedule						
<i>A-13. Total Salary Expenditures</i>	8,653,154	348,249				

\* 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		(Specify)	
	\$	Hours	\$	Hours	\$	Hours
<b>Total</b>	\$ -	-	\$ -	-	\$ -	-

Schedule of Other Fees (Page 13)

Service	CCNH		RHNS		(Specify)	
	\$	Hours	\$	Hours	\$	Hours
Medical Staff Meetings	\$ 650	6				
<b>Total</b>	\$ 650	6	\$ -	-	\$ -	-



**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
Valerie Manor, Inc of Torrington, CT, d/b/a Valerie Manor				1070C	9/30/2020				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	(Specify)							
<b>Section I - Operators/Owners</b>										
Not Applicable										
<b>Section II - Other related parties of Operators/Owners employed in and paid by facility (EXCEPT those who may be the Administrator or Assistant Administrators who are identified on Page 12).</b>										
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)				License No.	Report for Year Ended			Page	of	
Valerie Manor, Inc of Torrington, CT, d/b/a Valerie Manor				1070C	9/30/2020			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	(Specify)							
<b>Section III - Administrators***</b>										
Marisa Jone (10/1/2019 - 7/21/2020)	143,036			Health & Life Insurances, Payroll Taxes	Day to day operations of the nursing home facility	1,629	A2	Litchfield Woods; 255 Roberts St Torrington, CT 06790	360	30,635
Donna Orefice (7/22/2020 - 8/9/2020)	5,711			Health & Life Insurances, Payroll Taxes	Day to day operations of the nursing home facility	88	A2			
F. Robert Fritz (8/10/2020 - 9/30/2020)	17,858			Health & Life Insurances, Payroll Taxes	Day to day operations of the nursing home facility	208	A2			
<b>Section IV - Assistant Administrators</b>										

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

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

\*\*\* If more than one Administrator is reported, include dates of employment for each.

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

Name of Facility	License No.	Report for Year Ended	Page	of		
Valerie Manor, Inc of Torrington, CT, d/b/a Valerie	1070C	9/30/2020	13	37		
Total Cost and Hours						
Item	CCNH	Hours	RHNS	Hours	(Specify)	Hours
<b>*B. Direct care consultants paid on a fee for service basis in lieu of salary (For all such services complete Schedule B1)</b>						
1. Dietitian						
2. Dentist	14,570	35				
3. Pharmacist	16,763	284				
4. Podiatrist						
5. Physical Therapy						
a. Resident Care						
b. Other						
6. Social Worker	9,252	102				
7. Recreation Worker						
8. Physicians						
a. Medical Director (entire facility)	96,000	551				
b. Utilization Review (Title 18 and 19 only) monthly meeting						
c. Resident Care**	1,732	27				
d. Administrative Services facility						
1. Infection Control Committee (Quarterly meetings)						
2. Pharmaceutical Committee (Quarterly meetings)						
3. Staff Development Committee (Once annually)						
e. Other (Specify)						
9. Speech Therapist						
a. Resident Care	4,320	52				
b. Other						
10. Occupational Therapist						
a. Resident Care						
b. Other						
11. Nurses and aides and attendants						
a. RN						
1. Direct Care	6,513	112				
2. Administrative***						
b. LPN						
1. Direct Care	48,359	700				
2. Administrative***						
c. Aides						
d. Other	2,530	30				
12. Other (Specify) See Attached Schedule	650	6				
<b>B-13 Total Fees Paid in Lieu of Salaries</b>	<b>200,689</b>	<b>1,899</b>				

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

\*\* This item is not reimbursable to facility. For Title 19 residents, doctors should bill DSS directly. Also, any costs for Title 18 and/or other private pay residents must be removed on Page 28.

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

**Report of Expenditures**  
**Schedule B1 - Information Required for Individual(s) Paid on Fee for Service Basis\***

Name of Facility Valerie Manor, Inc of Torrington, CT, d/b/a Valerie Mar		License No. 1070C	Report for Year Ended 9/30/2020	Page 14	of 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"/>		
Procare 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"/>		
Vista Behavioral Health, LLC, 136 Simsbury Rd, Avon, T 06001	Medical Staff	<input type="radio"/>	<input checked="" type="radio"/>		
Mark Schoenfeld, 330 Orchard St, New Haven, CT 06511	Physician	<input type="radio"/>	<input checked="" type="radio"/>		
Yale - New Haven Hospital, 20 York St, New Haven, CT 06510	Physician	<input type="radio"/>	<input checked="" type="radio"/>		
Charlotte Hungerford Hospital, 540 Litchfield St, Torrington, CT 06790	Physician	<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	9/30/2020	15	37
Item	Total	CCNH	RHNS	(Specify)
1. Administrative and General				
a. Employee Health & Welfare Benefits				
1. Workmen's Compensation	\$ 316,335	316,335		
2. Disability Insurance	\$			
3. Unemployment Insurance	\$ 88,399	88,399		
4. Social Security (F.I.C.A.)	\$ 577,168	577,168		
5. Health Insurance	\$ 1,325,317	1,325,317		
6. Life Insurance (employees only) (not-owners and not-operators)	\$			
7. Pensions (Non-Discriminatory) (not-owners and not-operators)	\$ 36,653	36,653		
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*	\$ 31,755	31,755		
d. Accounting and Auditing	\$ 20,491	20,491		
e. Legal ( <i>Services should be fully described on Page 7</i> )	\$ 11,758	11,758		
f. Insurance on Lives of Owners and Operators ( <i>Specify</i> )*	\$			
g. Office Supplies	\$ 79,775	79,775		
h. Telephone and Cellular Phones				
1. Telephone & Pagers	\$ 27,873	27,873		
2. Cellular Phones	\$ 1,794	1,794		
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*	\$ 166,920	166,920		
2. Other ( <i>Specify</i> ) See Attached Schedule	\$			
3. Resident Day User Fee	\$ 772,606	772,606		
<b>Subtotal</b>	\$ 3,456,844	3,456,844		

\* 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	(Specify)
<b>Total</b>	\$ -	\$ -	\$ -

**Schedule of Other Taxes**

Description	CCNH	RHNS	(Specify)
<b>Total</b>	\$ -	\$ -	\$ -

### 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	9/30/2020		16	37
Item	Total	CCNH	RHNS	(Specify)	
<b>Subtotals Brought Forward:</b>	3,456,844	3,456,844			
1. Travel and Entertainment					
1. Resident Travel and Entertainment	\$				
2. Holiday Parties for Staff	\$ 1,252	1,252			
3. Gifts to Staff and Residents	\$ 29,015	29,015			
4. Employee Travel	\$ 364	364			
5. Education Expenses Related to Seminars and Conventions	\$ 5,400	5,400			
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> )	\$ 24,000	24,000			
2. Advertising Telephone Directory ( <i>all such expenses</i> )***	\$				
3. Advertising Other ( <i>Specify</i> )*** See Attached Schedule	\$ 11,051	11,051			
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	\$ 5,163	5,163			
* 8. Dues and Membership Fees to Professional Associations ( <i>Specify</i> ) See Attached Schedule	\$ 13,928	13,928			
8a. Dues to Chamber of Commerce & Other Non-Allowable Org.***	\$				
9. Subscriptions	\$ 11	11			
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**	\$ 480,317	480,317			
13. Other ( <i>Specify</i> ) See Attached Schedule	\$ 142,761	142,761			
<b>C-14 Total Administrative &amp; General Expenditures</b>	\$ 4,170,106	4,170,106			

\* 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	(Specify)
<b>Total Other Travel and Entertainment</b>	\$ -	\$ -	\$ -

Schedule of Other Advertising

Description	CCNH	RHNS	(Specify)
Promotional	\$ 11,051		
<b>Total Other Advertising</b>	\$ 11,051	\$ -	\$ -

Schedule of Dues

Description	CCNH	RHNS	(Specify)
CAHCF	\$ 13,928		
<b>Total Dues</b>	\$ 13,928	\$ -	\$ -

Schedule of Contributions

Description	CCNH	RHNS	(Specify)
<b>Total Contributions</b>	\$ -	\$ -	\$ -

Schedule of Other Administrative and General

Description	CCNH	RHNS	(Specify)
Bank Charges	\$ 24,242		
Payroll Processing Fees	\$ 25,820		
Employee Physicals/Background Checks	\$ 6,607		
Licenses	\$ 2,713		
Energy Audit	\$ 3,634		
Data Processing Fees	\$ 69,445		
CMS 2020-01-LTC-006	\$ 10,300		
<b>Total Other Administrative and General</b>	\$ 142,761	\$ -	\$ -



**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	9/30/2020	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 Famrington, CT 06032	668,679	Contract Attached to a Prior Year	See Below
Allocation of the above	89;Direct 120,362	Amind/Gen 66%; Indirect 16%; Direct 18%	Admin/Gen Pg 16, Line
Athena Health Care Assoc., Inc 135 South Rd Famrington, CT 06032	38,989	Amind/Gen-Other Exp	

**\* 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 Valerie Manor, Inc of Torrington, CT, d/b/a Valerie M		License No. 1070C	Report for Year Ended 9/30/2020	Page 18	of 37
Item		Total	CCNH	RHNS	(Specify)
2. Dietary					
a. In-House Preparation & Service					
1.	Raw Food	\$ 412,193	412,193		
2.	Non-Food Supplies	\$ 33,270	33,270		
3.	Other ( <i>Specify</i> ) _____ Dishes	\$ 2,474	2,474		
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		\$ 106,989	106,989		
<b>2D. Total Dietary Expenditures (2a + b + c + d)</b>		\$ 554,926	554,926		
2E. Dietary Questionnaire		Total	CCNH	RHNS	(Specify)
F.	Resident Meals: Total no. of meals served per day:*				
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. \$2,065					
K. Is any revenue collected from these people? <input type="radio"/> Yes <input checked="" type="radio"/> No If yes, specify amt.					
L. Where is the revenue received reported in the Cost Report? (Page/Line Item)					
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 Mar		1070C	9/30/2020		19	37
Item		Total	CCNH	RHNS	(Specify)	
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. \$	21,275	21,275		
b. Purchased Services (by contract other than through Management Services) (Complete Schedule C-2 att. Page 21)		\$				
c. Other (Specify) Laundry Supplies		\$	11,241	11,241		
3D. <b>Total Laundry Expenditures</b> (3a + b + c)		\$	32,516	32,516		
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	9/30/2020		20	37
Item			Total	CCNH	RHNS	(Specify)
4.	Housekeeping	Sq. Ft. Serviced by Personnel				
	a. In-House Care					
	1. Supplies - Cleaning ( <i>Mops, pails, brooms, etc. )</i>	Amt. \$	75,936	75,936		
	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> )	\$				
<b>4D.</b>	<b>Total Housekeeping Expenditures (4a + b + c )</b>	\$	75,936	75,936		
5.	Resident Care (Supplies)**					
	a. Prescription Drugs***					
	1. Own Pharmacy	\$				
	2. Purchased from Procure LTC	\$	425,581	425,581		
	b. Medicine Cabinet Drugs	\$	77,849	77,849		
	c. Medical and Therapeutic Supplies	\$	357,500	357,500		
	d. Ambulance/Limousine***	\$	36,867	36,867		
	e. Oxygen					
	1. For Emergency Use	\$	17,807	17,807		
	2. Other***	\$				
	f. X-rays and Related Radiological Procedures***	\$	31,978	31,978		
	g. Dental ( <i>Not dentists who should be included under salaries or fees</i> )	\$				
	h. Laboratory***	\$	95,171	95,171		
	i. Recreation	\$	9,998	9,998		
	j. Direct Management Services*	\$				
	k. Indirect Management Services*	\$				
	l. Other (Specify)**** See Attached Schedule	\$	220,625	220,625		
<b>5M.</b>	<b>Total Resident Care Expenditures (5a - 5j)</b>	\$	1,273,376	1,273,376		

\* 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	(Specify)
Management Fee Direct	\$ 120,362		
Cable TV Services	\$ 25,594		
Medical Equip Rentals-Medicaid	\$ 9,123		
Physical Therapy Supplies	\$ 12,342		
Oxygen Equipment Rental	\$ 36,415		
Medical Equip Rentals-Other	\$ 16,789		
<b>Total Other Resident Care</b>	\$ 220,625	\$ -	\$ -

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**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 9/30/2020			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	(Specify)	Pg	Line
ADP	100 Corporate Drive, Windsor, CT 06095	<input checked="" type="radio"/>	<input type="radio"/>		Payroll Processing	21,950			16	M13
CWPM	25 Norton Place, Plainville, CT 06067	<input type="radio"/>	<input checked="" type="radio"/>		Rubbish Removal	29,329			22	6F
S & T Landscaping	147 Circle Dr, Torrington, CT 06790	<input type="radio"/>	<input checked="" type="radio"/>		Snow Removal & Groundskeeping	20,547			22	6F
Winterberry Gardens	2070 West St, Southington, CT 06489	<input type="radio"/>	<input checked="" type="radio"/>		Groundskeeping	12,270			22	6F
Procure LTC	1492 Highland Ave, Cheshire, CT 06410	<input checked="" type="radio"/>	<input type="radio"/>	Common Owners: Minority Interest	Pharmacy	466,552			20	5A2 &
		<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).

**Schedule of Other Repairs and Maintenance**

Description	CCNH	RHNS	(Specify)
Groundskeeping	\$ 19,534		
Rubbish Removal	\$ 29,329		
Snow Removal	\$ 20,547		
Supplies	\$ 18,451		
Fish Tank Maintenance	\$ 700		
<b>Total Other Repairs and Maintenance</b>	\$ 88,561	\$ -	\$ -

### 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	9/30/2020			22	37
Item	Total	CCNH	RHNS	(Specify)		
6. Maintenance & Operation of Plant						
a. Repairs & Maintenance	\$ 165,646	165,646				
b. Heat	\$ 72,830	72,830				
c. Light & Power	\$ 100,826	100,826				
d. Water	\$ 59,308	59,308				
e. Equipment Lease ( <i>Provide detail on page 6</i> )	\$ 29,226	29,226				
f. Other ( <i>itemize</i> )	\$ 88,561	88,561				
See Attached Schedule						
<b>6g. Total Maint. &amp; Operating Expense (6a - 6f)</b>	<b>\$ 516,397</b>	<b>516,397</b>				
7. Depreciation ( <i>complete schedule page 23*</i> )						
a. Land Improvements	\$					
b. Building & Building Improvements	\$					
c. Non-Movable Equipment	\$ 5,504	5,504				
d. Movable Equipment	\$ 97,481	97,481				
<b>*7e. Total Depreciation Costs (7a + b + c + d)</b>	<b>\$ 102,985</b>	<b>102,985</b>				
8. Amortization ( <i>Complete att. Schedule Page 24*</i> )						
a. Organization Expense	\$					
b. Mortgage Expense	\$ 1,172	1,172				
c. Leasehold Improvements	\$ 139,545	139,545				
d. Other ( <i>Specify</i> )	\$					
<b>*8e. Total Amortization Costs (8a + b + c + d)</b>	<b>\$ 140,717</b>	<b>140,717</b>				
9. Rental payments on leased real property less real estate taxes included in item 10b	\$ 989,982	989,982				
10. Property Taxes						
a. Real estate taxes paid by owner	\$					
b. Real estate taxes paid by lessor	\$ 208,696	208,696				
c. Personal property taxes	\$ 30,001	30,001				
<b>11. Total Property Expenses (7e + 8e + 9 + 10)</b>	<b>\$ 1,472,381</b>	<b>1,472,381</b>				

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



### Depreciation Schedule

Name of Facility Valerie Manor, Inc of Torrington, CT, d/b/a Valerie Manor			License No. 1070C		Report for Year Ended 9/30/2020			Page 23	of 37			
Property Item	Historical Cost Exclusive of Land	Less Salvage Value	Cost to Be Depreciated	Accumulated Depreciation to Beginning of Year's Operations	Method of Computing Depreciation	Useful Life	Depreciation for This Year	Totals				
<b>A. Land Improvements</b>												
1. Acquired prior to this report period												
2. Disposals (attach schedule)												
3. Acquired during this report period (attach schedule)												
A-4. Subtotal												
<b>B. Building and Building Improvements</b>												
1. Acquired prior to this report period												
2. Disposals (attach schedule)												
3. Acquired during this report period (attach schedule)												
B-4. Subtotal												
<b>C. Non-Movable Equipment</b>												
1. Acquired prior to this report period	653,560			614,129	SL	Various	5,504					
2. Disposals (attach schedule)												
3. Acquired during this report period (attach schedule)												
C-4. Subtotal								5,504				
	Is a mileage logbook maintained?		Date of Acquisition		Historical Cost Exclusive of Land	Less Salvage Value	Cost to Be Depreciated	Accumulated Depreciation to Beginning of Year's Operations	Method of Computing Depreciation	Useful Life	Depreciation for This Year	Totals
	Yes	No	Month	Year								
<b>D. Movable Equipment</b>												
1. Motor Vehicles (Specify name, model and year of each vehicle)												
a.												
b.												
c.												
d.												
2. Movable Equipment												
a. Acquired prior to this report period			9	2019	1,663,263			1,327,833	SL	Various	95,289	
b. Disposals (attach schedule)												
c. Acquired during this report period (attach schedule)			9	2020	40,810				SL	Various	2,192	
D-3. Subtotal												97,481
<b>E. Total Depreciation</b>												102,985

Schedule of Land Improvements Acquired during this report period

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

\*Ties to Page 23, Line A3

\*\*Ties to Page 23, Line A2

Schedule of Building Improvements Acquired during this report period

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

\*Ties to Page 23, Line B3

\*\*Ties to Page 23, Line B2

Schedule of Non-Movable Equipment Acquired during this report period

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

\*Ties to Page 23, Line C3

\*\*Ties to Page 23, Line C2

## Schedule of Movable Equipment Acquired during this report period

Acquisition Date	Description of Item	Cost	Useful Life	Depreciation
<b>Additions:</b>				
10/31/2019	Washer Repair	\$ 1,976	10	\$ 99
1/31/2020	Refrigerator Repair	\$ 20,632	10	\$ 1,032
1/31/2020	Refrigerator Repair	\$ 1,023	10	\$ 51
1/31/2020	Dish Washer Repair	\$ 3,481	10	\$ 174
2/29/2020	Ambulation & Mobility Platforms	\$ 2,393	15	\$ 80
6/30/2020	Model Bed Control	\$ 776	12	\$ 32
7/31/2020	Tablets	\$ 1,009	5	\$ 102
7/31/2020	Mattresses	\$ 1,447	5	\$ 145
8/31/2020	Battery	\$ 713	5	\$ 71
8/31/2020	Computer Monitors	\$ 749	5	\$ 75
9/30/2020	Dryer Repair	\$6,611	10	\$331
<b>Total additions for Movable Equipmen</b>		\$ 40,810		\$ 2,192 *
<b>Deletions:</b>				
<b>Total deletions for Movable Equipmen</b>		\$ -		\$ - **

\*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
<b>Additions:</b>				
7/31/2020	Roof Replacement	\$ 555,047	10	\$ 27,752
7/31/2020	Fire Sprinkler System Repair	\$ 3,409	25	\$ 68
8/31/2020	HVAC Repair	\$ 3,256	20	\$ 81
9/30/2020	Fire Pump Repair	\$ 37,800	20	\$ 945
9/30/2020	Fire Tank Repair	\$ 8,819	20	\$ 220
9/30/2020	Sidewalk Repair	\$ 6,381	15	\$ 213
<b>Total additions for Leasehold Improvermen</b>		\$ 614,712		\$ 29,279 *
<b>Deletions:</b>				
<b>Total deletions for Leasehold Improvermen</b>		\$ -		\$ - **

\*Ties to Page 24, Line C3

\*\*Ties to Page 24, Line C2

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

CSP-24 Rev. 10/2006

**Amortization Schedule\***

Name of Facility			License No.		Report for Year Ended			Page	of
Valerie Manor, Inc of Torrington, CT, d/b/a Valerie Manor			1070C		9/30/2020			24	37
Item	Date of Acquisition		Length of Amortization	Cost to Be Amortized	Accumulated Amort. to Beginning of Year's Operations	Basis for Computing Amortization**	Rate %	Amortization for This Year	Totals
	Month	Year							
<b>A. Organization Expense</b>									
1.									
2. Bed License Purchase	9	1997	None	697,015	243,656	None			
3.									
A-4. Subtotal									
<b>B. Mortgage Expense</b>									
1. Deferred Finance Fees - Greystone	7	2020	Various	82,013		SL	Various	1,172	
2.									
3.									
B-4. Subtotal									1,172
<b>C. Leasehold Improvements and Other</b>									
1. Acquired prior to this report period	9	2019	Various	3,336,677	2,459,075	SL	Various	110,266	
2. Disposals (attach schedule)									
3. Acquired during this report period (attach schedule)	9	2020	Various	614,712		SL	Various	29,279	
C-4. Subtotal									139,545
<b>D. Total Amortization</b>									140,717

\* 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 Valerie Manor, Inc of Torrington, CT,	License No. 1070C	Report for Year Ended 9/30/2020	Page 25	of 37
<b>11. Property Questionnaire</b>				
<b>Part A</b>				
Is the property either owned by the Facility or leased from a Related Party?*		<input checked="" type="radio"/> Yes	<input type="radio"/> No	If "Yes," complete Part B. If "No," complete Part C.
*If any owner or operator of this facility is related by family, marriage, ownership, ability to control or business association to any person or organization from whom buildings are leased, then it is considered a related party transaction.				
Description		Total		
1. Date Land Purchased				
2. Date Structure Completed		10/24/84		
3. If <b>NOT</b> Original Owner, Date of Purchase				
4. Date of Initial Licensure		10/24/84		
5. Total Licensed Bed Capacity				
6. Square Footage				
7. Acquisition Cost				
a. Land		380,000		
b. Building		4,750,526		
<b>Part B - Owner and Related Parties</b>		1st Mortgage	2nd Mortgage	3rd 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		327.00%		
d. Term of Mortgage (number of years)		25		
e. Amount of Principal Borrowed		12,000,000		
f. Principal balance outstanding as of 9/30/2020		11,563,971		
<b>Complete if Mortgage was Refinanced During Current Cost Year</b>				
g. Type of Financing (e.g., fixed, variable)				
h. Date of Refinancing		07/31/20		
i. New Interest Rate		275.00%		
j. Term of Mortgage (number of years)		35		
k. Amount of Principal Borrowed		11,580,400		
l. Principal Outstanding on Note Paid-Off				
<b>Part C - Arms-Length Leases for Real Property Improvements Only</b>				
Name and Address of Lessor	Property Leased	Date of Lease	Term of Lease	Annual Amount of Lease

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

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

Name of Facility		License No.	Report for Year Ended			Page	of
Valerie Manor, Inc of Torrington, CT		1070C	9/30/2020			26	37
Item		Total	CCNH	RHNS	(Specify)		
12. Interest							
A. Building, Land Improvement & Non-Movable Equipment							
1. First Mortgage		\$					
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. <b>Total Building Interest Expense</b> (A1 - A4 + B5)		\$					

*(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		9/30/2020		27	37
Item				Total	CCNH	RHNS	(Specify)
Subtotals Brought Forward:							
12. C. Movable Equipment							
1. Automotive Equipment				\$			
A. Item		Rate	Amount				
Lender							
Address of Lender							
2. Other (Specify)				\$ 8,706	8,706		
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)				\$ 8,706	8,706		
12. D. Other Interest Expense (Specify)				\$ 20,358	20,358		
Vendor Interest							
13. <b>Total All Interest Expense (12B7 + 12C3 + 12D)</b>				\$ 29,064	29,064		
14. Insurance							
a. Insurance on Property (buildings only)				\$ 117,346	117,346		
b. Insurance on Automobiles				\$			
c. Insurance other than Property (as specified above)							
1. Umbrella (Blanket Coverage)				\$			
2. Fire and Extended Coverage				\$			
3. Other (Specify)				\$			
14d. <b>Total Insurance Expenditures (14a + b + c)</b>				\$ 117,346	117,346		
15. <b>Total All Expenditures (A-13 thru C-14)</b>				\$ 17,095,891	17,095,891		

### 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	9/30/2020	28	37	
Item No.	Page No.	Line No.	Item Description	Total Amount of Decrease	CCNH	RHNS	(Specify)
<b>Page 10 - Salaries and Wages</b>							
1.			Outpatient Service Costs	\$			
2.			Salaries not related to Resident Care	\$			
3.			Occupational Therapy	\$ 385,860	385,860		
4.			Other - See attached Schedule	\$ 74,569	74,569		
<b>Page 13 - Professional Fees</b>							
5.			Resident Care Physicians **	\$ 1,732	1,732		
6.			Occupational Therapy	\$			
7.			Other - See attached Schedule	\$ 3,722	3,722		
<b>Pages 15 &amp; 16 - Administrative and General</b>							
8.			Discriminatory Benefits	\$			
9.			Bad Debts	\$ 31,755	31,755		
10.			Accounting	\$ 1,000	1,000		
10a.			Legal	\$ 11,525	11,525		
11.			Telephone	\$			
12.			Cellular Telephone	\$ 1,074	1,074		
13.			Life insurance premiums on the life of Owners, Partners, Operators	\$			
14.			Gifts, flowers and coffee shops	\$ 29,015	29,015		
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 *	\$ 11,051	11,051		
19.			Income Tax / Corporate Business Tax	\$ 166,920	166,920		
20.			Fund Raising / Contributions	\$			
21.			Unallowable Management Fees	\$ 356,810	356,810		
22.			Barber and Beauty	\$			
23.			Other - See attached Schedule	\$ 34,542	34,542		
<b>Page 18 - Dietary Expenditures</b>							
24.			Meals to employees, guests and others who are not residents	\$ 2,065	2,065		
<b>Page 19 - Laundry Expenditures</b>							
25.			Laundry services to employees, guests and others who are not residents	\$			
<b>Page 20 - Housekeeping Expenditures</b>							
26.			Housekeeping services to employees, guests and others who are not residents	\$			
Subtotal (Items 1 - 26)				\$ 1,111,640	1,111,640		

\* 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	(Specify)
10	12m	Marketing Salaries & Benefits	\$ 74,569		
<b>Total Other Salaries Adjustment</b>			\$ 74,569	\$ -	\$ -

## Schedule of Fees Adjustments

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
30	IV8	Nursing Supply Rebate	\$ 3,722		
<b>Total Other Fees Adjustments</b>			\$ 3,722	\$ -	\$ -

## Schedule of Other A&amp;G Adjustments

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
16	M13	Bank Charges	\$ 24,242		
16	M13	CMS 2020-01-LTC-006	\$ 10,300		
<b>Total Other A&amp;G Adjustments</b>			\$ 34,542	\$ -	\$ -

**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	9/30/2020	29	37	
Item No.	Page No.	Line No.	Item Description	Total Amount of Decrease	CCNH	RHNS	(Specify)
Subtotals Brought Forward				\$ 1,111,640	1,111,640		
<b>Page 20 - Resident Care Supplies***</b>							
27.			Prescription Drugs	\$ 425,581	425,581		
28.			Ambulance/Limousine	\$ 36,867	36,867		
29.			X-rays, etc	\$ 31,978	31,978		
30.			Laboratory	\$ 95,171	95,171		
31.			Medical Supplies	\$ 32,775	32,775		
32.			Oxygen (non emergency)	\$ 17,807	17,807		
33.			Occupational Therapy	\$			
34.			Other - See Attached Schedule	\$ 42,136	42,136		
<b>Page 22 - Maintenance and Property</b>							
35.			Excess Movable Equipment Depreciation See Attached Schedule	\$ 15,893	15,893		
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	\$			
<b>Page 27 - Insurance</b>							
40.			Mortgage Insurance	\$			
41.			Property Insurance	\$			
<b>Other - Miscellaneous</b>							
42.			Other - Indirect	\$ 21,994	21,994		
43.			Interest Income on Account Rec.	\$ 992	992		
44.			Other - Miscellaneous Administrative	\$			
45.			Management Fees Direct	\$ 64,226	64,226		
46.			Management Fees Indirect	\$ 57,090	57,090		
47.			Other - Direct	\$			
<b>Not For Profit Providers Only</b>							
48.			Building/Non Movable Eq. Depreciation Unallowable Building Interest - See Attached Schedule	\$			
<b>49. Total Amount of Decrease (Items 1 - 48)</b>				\$ 1,954,150	1,954,150		

\*\*\* 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	(Specify)
20	5J	Medical Equipment Rental	\$ 16,789		
20	5B	Ebox	\$ 25,347		
<b>Total Other Ancillary Costs</b>			\$ 42,136	\$ -	\$ -

## Schedule of Excess Movable Equipment Depreciation

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
22	7d	Equip Carryforward Adjustments	\$ 15,893		
<b>Total Excess Movable Equipment Depreciation</b>			\$ 15,893	\$ -	\$ -

## Schedule of Other Property Adjustments

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
<b>Total Other Property Adjustments</b>			\$ -	\$ -	\$ -

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
		Radio and Television Revenue	\$ 21,994		
<b>Total Other Adjustments</b>			\$ 21,994	\$ -	\$ -

Schedule of Other - Miscellaneous Administrative Adjustments

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
<b>Total Other Adjustments</b>			\$ -	\$ -	\$ -

Schedule of Other - Direct Adjustments

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
<b>Total Other Adjustments</b>			\$ -	\$ -	\$ -

Schedule of Unallowable Building Interest

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
<b>Total Unallowable Building Interest</b>			\$ -	\$ -	\$ -

## F. Statement of Revenue

Name of Facility	License No.	Report for Year Ended		Page	of
Valerie Manor, Inc of Torrington, CT, d/b 1070C		9/30/2020		30	37
Item	Total	CCNH	RHNS	(Specify)	
<b>I. Resident Room, Board &amp; Routine Care Revenue</b>					
1. a. Medicaid Residents ( <i>CT only</i> )	\$ 18,656,596	18,656,596			
b. Medicaid Room and Board Contractual Allowance **	\$ (11,111,773)	(11,111,773)			
2. a. Medicaid ( <i>All other states</i> )	\$				
b. Other States Room and Board Contractual Allowance **	\$				
3. a. Medicare Residents ( <i>all inclusive</i> )	\$ 4,382,578	4,382,578			
b. Medicare Room and Board Contractual Allowance **	\$ 193,248	193,248			
4. a. Private-Pay Residents and Other	\$ 3,921,346	3,921,346			
b. Private-Pay Room and Board Contractual Allowance **	\$ (646,581)	(646,581)			
<b>II. Other Resident Revenue</b>					
1. a. Prescription Drugs - Medicare	\$ 304,929	304,929			
b. Prescription Drugs - Medicare Contractual Allowance **	\$ (304,929)	(304,929)			
c. Prescription Drugs - Non-Medicare	\$ 188,269	188,269			
d. Prescription Drugs - Non-Medicare Contractual Allowance **	\$ (188,269)	(188,269)			
2. a. Medical Supplies - Medicare	\$ 17,675	17,675			
b. Medical Supplies - Medicare Contractual Allowance **	\$ (11,915)	(11,915)			
c. Medical Supplies - Non-Medicare	\$ 10,296	10,296			
d. Medical Supplies - Non-Medicare Contractual Allowance **	\$ (10,296)	(10,296)			
3. a. Physical Therapy - Medicare	\$ 1,039,717	1,039,717			
b. Physical Therapy - Medicare Contractual Allowance **	\$ (867,214)	(867,214)			
c. Physical Therapy - Non-Medicare	\$ 320,910	320,910			
d. Physical Therapy - Non-Medicare Contractual Allowance **	\$ (320,910)	(320,910)			
4. a. Speech Therapy - Medicare	\$ 145,775	145,775			
b. Speech Therapy - Medicare Contractual Allowance **	\$ (119,170)	(119,170)			
c. Speech Therapy - Non-Medicare	\$ 54,720	54,720			
d. Speech Therapy - Non-Medicare Contractual Allowance **	\$ (54,570)	(54,570)			
5. a. Occupational Therapy - Medicare	\$ 1,000,109	1,000,109			
b. Occupational Therapy - Medicare Contractual Allowance **	\$ (868,621)	(868,621)			
c. Occupational Therapy - Non-Medicare	\$ 279,580	279,580			
d. Occupational Therapy - Non-Medicare Contractual Allowance **	\$ (279,580)	(279,580)			
6. a. Other ( <i>Specify</i> ) - Medicare	\$				
b. Other ( <i>Specify</i> ) - Non-Medicare	\$ 445,145	445,145			
<b>III. Total Resident Revenue</b> (Section I. thru Section II.)	\$ 16,177,065	16,177,065			
<b>IV. Other Revenue*</b>					
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 ( <i>Specify</i> )	\$ 992	992			
6. Private Duty Nurses' Fees	\$				
7. Barber, Coffee, Beauty and Gift shops	\$				
8. Other ( <i>Specify</i> )	\$ 31,945	31,945			
<b>V. Total Other Revenue</b> (1 thru 8)	\$ 32,937	32,937			
<b>VI. Total All Revenue</b> (III +V)	\$ 16,210,002	16,210,002			

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

**Schedule of Other Non-Medicare Resident Revenue**

**Related Exp**

Page Ref	Description	CCNH	RHNS	(Specify)
	Misc Revenue From CRF Funding	\$ 445,145		
<b>Total Other Resident Revenue</b>		\$ 445,145	\$ -	\$ -

**Interest Income**

**Account**

Page Ref	Account	Balance	CCNH	RHNS	(Specify)
pg 31, L A	Interest on A/R		\$ 992		
<b>Total Interest Income</b>			\$ 992	\$ -	\$ -

**Schedule of Other Revenue**

Page Ref	Description	CCNH	RHNS	(Specify)
NA	Bad Debt Recoveries	\$ 28,223		
30 IV8	Nursing Supply Rebate	\$ 3,722		
<b>Total Other Revenue</b>		\$ 31,945	\$ -	\$ -

### G. Balance Sheet

Name of Facility	License No.	Report for Year Ended	Page	of
Valerie Manor, Inc of Torrington, CT, d	1070C	9/30/2020	31	37
Account			Amount	
<b>Assets</b>				
A. Current Assets				
1. Cash ( <i>on hand and in banks</i> )			\$	1,239,968
2. Resident Accounts Receivable (Less Allowance for Bad Debts)			\$	1,151,766
3. Other Accounts Receivable (Excluding Owners or Related Parties)			\$	(990,474)
4. Inventories			\$	23,687
5. Prepaid Expenses			\$	427,516
a. Prepaid Insurance	402,929			
b. Prepaid Health Insurance	15,036			
c. Prepaid Interest	9,551			
d. See Schedule				
6. Interest Receivable			\$	
7. Medicare Final Settlement Receivable			\$	(892,213)
8. Other Current Assets ( <i>itemize</i> )			\$	76,094
A/R Related Facilities	76,154			
AR Exchange	(60)			
See Schedule				
<b>A-9. Total Current Assets (Lines A1 thru 8)</b>			<b>\$</b>	<b>1,036,344</b>
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>3,951,387</u>		\$	1,352,767
	Accum. Depreciation <u>2,598,620</u>	Net		
5. Non-Movable Equipment	*Historical Cost <u>653,560</u>		\$	33,927
	Accum. Depreciation <u>619,633</u>	Net		
6. Movable Equipment	*Historical Cost <u>1,670,751</u>		\$	245,436
	Accum. Depreciation <u>1,425,315</u>	Net		
7. Motor Vehicles	*Historical Cost _____		\$	
	Accum. Depreciation _____	Net		
8. Minor Equipment-Not Depreciable			\$	
9. Other Fixed Assets ( <i>itemize</i> )			\$	33,323
Equipment Carryforward AJE	33,323			
See Schedule				
<b>B-10. Total Fixed Assets (Lines B1 thru 9)</b>			<b>\$</b>	<b>1,665,453</b>

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

(Carry Total forward to next page)

Schedule of Prepaid Expenses Page 31 Line A5

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

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

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

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

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

Schedule of Other Assets Page 32 Line D7

Page Ref	Line Ref	Description	
		Deferred Finance Fees	\$ 80,841
<b>Total Other Assets</b>			\$ 80,841

Schedule of Notes Payable (Itemize) Page 33 Line A2

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

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

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

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

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



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

Name of Facility Valerie Manor, Inc of Torrington, CT, c	License No. 1070C	Report for Year Ended 9/30/2020	Page 32	of 37
Account			Amount	
Total Brought Forward:			\$	2,701,797
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 <b>Total Leasehold or Like Properties</b> (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> )			\$	412,779
Project Development		24,718		
Deposit-IRS \$303534, Deposit-Utilities \$3686		307,220		
See Schedule		80,841		
D-8. <b>Total Investments and Other Assets</b> (Lines D1 thru 7)			\$	866,139
D-9. <b>Total All Assets</b> (Lines A9 + B10 + C8 + D8)			\$	3,567,936

\* 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
Valerie Manor, Inc of Torrington, CT, d/b/a V		1070C	9/30/2020	33	37
Account				Amount	
<b>Liabilities</b>					
A. Current Liabilities					
1. Trade Accounts Payable				\$	1,960,347
2. Notes Payable ( <i>itemize</i> )				\$	(2,648,214)
Notes Payable					
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> )				\$	324,298
5. Accrued Payroll ( <i>Owners and/or Stockholders only</i> )				\$	
6. Accrued Payroll Taxes Payable				\$	276,572
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> )				\$	1,187,161
Acc'd Health Insurance		10,256	Torrington Specialty Car	509,568	
Provider Taxes Due		548,160			
Acc'd Operating Expenses		118,213			
Acc'd Expense - CT State Sales Tax		964	See Schedule		
A-13. <b>Total Current Liabilities</b> (Lines A1 thru 12)				\$	1,100,164

\* 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 Valerie Manor, Inc of Torrington, CT, d/b/a		License No. 1070C	Report for Year Ended 9/30/2020	Page 34	of 37
Account				Amount	
Total Brought Forward:				1,100,164	
<b>Liabilities (cont'd)</b>					
B. Long-Term Liabilities					
1. Loans Payable-Equipment ( <i>itemize</i> )				\$ 136,582	
Name of Lender	Purpose	Amount	Date Due		
M-Core Energy Efficient Lighting		136,582			
2. Mortgages Payable				\$	
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> )				\$ 2,024,794	
Due to Landlord		2,024,794			
See Schedule					
B-5. <b>Total Long-Term Liabilities</b> (Lines B1 thru 4)				\$ 2,161,376	
C. <b>Total All Liabilities</b> (Lines A-13 + B-5)				\$ 3,261,540	

**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	9/30/2020	35	37
Account			Amount	
<b>A. Reserves</b>				
1. Reserve for value of leased land			\$	
2. Reserve for depreciation value of leased buildings and appurtenances to be amortized			\$	
3. Reserve for depreciation value of leased personal property ( <i>Equity</i> )			\$	
4. Reserve for leasehold real properties on which fair rental value is based			\$	
5. Reserve for funds set aside as donor restricted			\$	
6. Total Reserves			\$	
<b>B. Net Worth</b>				
1. Owner's Capital			\$	
2. Capital Stock			\$	20,000
3. Paid-in Surplus			\$	
4. Treasury Stock			\$	
5. Cumulated Earnings			\$	1,172,285
6. Gain or Loss for Period			\$	(885,889)
	10/1/2019	thru 9/30/2020		
7. Total Net Worth			\$	306,396
<b>C. Total Reserves and Net Worth</b>			\$	306,396
<b>D. Total Liabilities, Reserves, and Net Worth</b>			\$	3,567,936

### H. Changes in Total Net Worth

Name of Facility Valerie Manor, Inc of Torrington, CT, d/	License No. 1070C	Report for Year Ended 9/30/2020	Page 36	of 37		
Account			Amount			
A. Balance at End of Prior Period as shown on Report of 09/30/2019			\$	1,113,441		
B. Total Revenue <i>(From Statement of Revenue Page 30)</i>			\$	16,210,002		
C. Total Expenditures <i>(From Statement of Expenditures Page 27)</i>			\$	17,095,891		
D. Net Income or Deficit			\$	(885,889)		
E. Balance			\$	227,552		
F. Additions						
1. Additional Capital Contributed <i>(itemize)</i>						
2. Other <i>(itemize)</i>						
CSC Leasing - Prior year expense adj	(1,279)					
Health Insurance	81,521					
HPC - Prior year expense adj	(210)					
Prior Year Adj - Voided Check	(1,188)					
F-3. Total Additions					\$	78,844
G. Deductions						
1. Drawings of Owners/Operators/Partners <i>(Specify)</i>					\$	
Name and Address <i>(No., City, State, Zip)</i>	Title	Amount				
2. Other Withdrawings <i>(Specify)</i>			\$			
Purpose	Amount					
3. Total Deductions			\$			
H. <b>Balance at End of Period</b>			\$	306,396		

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

Name of Facility Valerie Manor, Inc of Torrington, CT, d/b/a	License No. 1070C	Report for Year Ended 9/30/2020	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 type="checkbox"/> (Specify)		
<b>Preparer/Reviewer Certification</b>				
<p>I have prepared and reviewed this report and am familiar with the applicable regulations governing its preparation. I have read the most recent Federal and State issued field audit reports for the Facility and have inquired of appropriate personnel as to the possible inclusion in this report of expenses which are not reimbursable under the applicable regulations. All non-reimbursable expenses of which I am aware (except those expenses known to be automatically removed in the State rate computation system) as a result of reading reports, inquiry or other services performed by me are properly reported as such in this report on Pages 28 and 29 (adjustments to statement of expenditures). Further, the data contained in this report is in agreement with the books and records, as provided to me, by the Facility.</p>				
Signature of Preparer		Title		Date Signed
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				