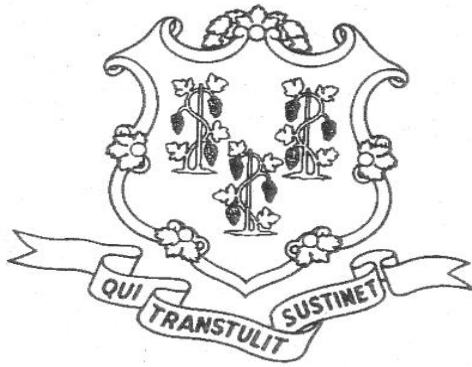


State of Connecticut



Annual Report of Long-Term Care Facility Cost Year 2022

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 type="checkbox"/> (Specify) (CCNH) (RHNS)	
Report for Year Beginning 10/1/2021	Report for Year Ending 9/30/2022

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 9/30/2022	Page 1	of 37
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Administrator's/Owner's Certification

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

I HEREBY CERTIFY that I have read the above statement and that I have examined the accompanying Cost Report and supporting schedules prepared for Valerie Manor, Inc of Torrington, CT, d/b/a Valerie Manor [facility name], for the cost report period beginning October 1, 2021 and ending September 30, 2022, and that to the best of my knowledge and belief, it is a true, correct, and complete statement prepared from the books and records of the provider(s) in accordance with applicable instructions.

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

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

Signed (Administrator)		Date	Signed (Owner)		Date
Printed Name (Administrator) Christine Tkacz			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

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 10/1/2021	To 9/30/2022
Address of Facility 1360 Tarringford Road Torrington, CT 06790				
Report Prepared By Athena Health Care Associates Inc		Phone Number 860-751-3900	Date	
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. 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		Report for Year Ended		Page	of
860-489-1008		9/30/2022		2	37
Name of Facility (as shown on license)			Address (No. & Street, City, State, Zip)		
Valerie Manor, Inc of Torrington, CT, d/b/a Valerie Manor			1360 Torrington Road Torrington, CT 06790		
License Numbers:	CCNH	RHNS	(Specify)	Medicare Provider No.	
	1070C			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.	
Administrator					
Name of Administrator			Nursing Home Administrator's License No.:		
Craig Dumont				002086	
Other Operators/Owners who are assistant administrators (full or part time) of this facility.					
Name			License No.:		
N/A					

**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 9/30/2022	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 Tarringford Rd, Torrington, CT 06790		CT	
Name of Directors, Officers	Business Address	Title	No. Shares Held by Each	
Lawrence G. Santilli	1360 Tarringford Rd, Torrington, CT 06790	President	6334.59	
Michael E Mosier	1360 Tarringford Rd, Torrington, CT 06790	Treasurer/ Secretary		
Names of Stockholders Owning at Least 10% of Shares				
Custodians for Lawrence E Santilli	1360 Tarringford Rd, Torrington, CT 06790		2305.41	

General Information and Questionnaire Individual Proprietorship

Name of Facility	License No.	Report for Year Ended	Page	of
Valerie Manor, Inc of Torrington, CT, d/b/a Valeri	1070C	9/30/2022	3B	37

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

Owner(s) of Facility

N/A

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 9/30/2022	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	1,570,812	1,570,812
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	334,029	334,029
Athena Health Care Assoc 401k Plan	135 South Rd, Farmington, CT 06032	<input type="radio"/>	<input checked="" type="radio"/>		Facility participates in related 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	465,439	465,439
Athena Health Care Insurance	135 South Rd, Farmington, CT 06032	<input type="radio"/>	<input checked="" type="radio"/>		Self-Insured Employee Health & Dental Insu	Pg15, 1a5	1,232,322	1,232,322
Procure CT Note	1492 Highland Ave, Chesire, CT 06410	<input checked="" type="radio"/>	<input type="radio"/>	>50%	Pharmacy Services	Pg 34 B4	85,644	85,644
Procure MA Note	1492 Highland Ave, Chesire, CT 06410	<input checked="" type="radio"/>	<input type="radio"/>	>50%	Pharmacy Services	Pg 34 B4	19,592	19,592

* 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 Valerie Manor, Inc of Torrington, CT, d/b/a Va	License No. 1070C	Report for Year Ended 9/30/2022	Page 5	of 37
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If the facility is licensed as CDH and/or RCH or provides AIDS or TBI services with special Medicaid rates, costs must be allocated to CCNH and RHNS as follows:

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

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

1. In the preparation of this Report, were all costs allocated as required? Yes No If "No," explain fully why such allocation was not made.

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	9/30/2022			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	15,330	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	14,400	
	<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
Total ***							30,938	

* 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 9/30/2022	Page 7	of 37
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The records of this facility for the period covered by this report were maintained on the following basis:
 Accrual Cash Modified Cash

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

Independent Accounting Firm

Name of Accounting Firm	Address (No. & Street, City, State, Zip Code)
1 PKF O'Connor	Four Corporate Dr, Suite 488, Shelton, CT 06484
2 Marcum LLP	City Place II 185 Asylum St, Hartford, CT 06105
3 Marcum LLP	City Place II 185 Asylum St, Hartford, CT 06105
4 PKF O'Connor	Four Corporate Dr, Suite 488, Shelton, CT 06484

Services Provided by This Firm (*describe fully*)

1 2020 Tax Return (Allow)	\$	5,200
2 Medicare Cost Report (Allow)	\$	2,750
3 Provider Relief	\$	15,330
4 2021 YE adjustments, returns	\$	6,800
		Charge for Services Provided
		\$ 30,080

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 TREASURER, STATE OF CT	860-702-3000
4 Winters & Winters	203-272-2927
5	

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

1 185 Asylum St Hartford, CT 06103
2 200 Connecticut Ave, Norwalk, CT 06854
3 55 Elm St #2 Hartford, CT 06106
4 315 Highland Ave, Suite 102 Cheshire, CT
5

Services Provided by This Firm (*describe fully*)

1 Annual Reports: Disallow	\$	2,719
2 A/R Collection issues : Disallow	\$	17,799
3 General Matters: Disallow	\$	320
4 Hospital Charges Lawsuit: Disallow	\$	15,720
5	\$	
		Charge for Services Provided
		\$ 36,558

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 9/30/2022				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	151	151							151	151		
2. Number of Residents												
A. As of midnight of PREVIOUS report period	145	145			145	145						
B. As of midnight of THIS report period	141	141							141	141		
3. Total Number of Days Care Provided During Period												
A. Medicare	9,469	9,469			6,865	6,865			2,604	2,604		
B. Medicaid (Conn.)	38,054	38,054			28,794	28,794			9,260	9,260		
C. Medicaid (other states)												
D. Private Pay	4,151	4,151			3,070	3,070			1,081	1,081		
E. State SSI for RCH												
F. Other (Specify) Managed care	322	322			175	175			147	147		
G. Total Care Days During Period (3A thru F)	51,996	51,996			38,904	38,904			13,092	13,092		
4. Total Number of Days Not Included in Figures in 3G for Which Revenue Was Received for Reserved Beds												
A. Medicaid Bed Reserve Days	89	89			69	69			20	20		
B. Other Bed Reserve Days	46	46			24	24			22	22		
5. Total Resident Days (3G + 4A + 4B)	52,131	52,131			38,997	38,997			13,134	13,134		

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 9/30/2022	Page 9	of 37
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4. Were there any changes in the certified bed capacity during the report year? Yes No
 If "YES", provide the following information:

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

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

Change in Resident Days	CCNH	RHNS	(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	18	99		12		12		
Per Diem Rate								
a. One bed rm.	543.52	258.43		632.00		458.91		
b. Two bed rms.	543.52	258.43		610.00		458.91		
c. Three or more bed rms.								

7. Total Number of Physical Therapy Treatments

	TOTAL	CCNH	RHNS	(Specify)
A. Medicare - Part B	7,693	7,693		
B. Medicaid (Exclusive of Part B)				
1. Maintenance Treatments	753	753		
2. Restorative Treatments				
C. Other	17,550	17,550		
D. Total Physical Therapy Treatments	25,996	25,996		
8. Total Number of Speech Therapy Treatments				
A. Medicare - Part B	557	557		
B. Medicaid (Exclusive of Part B)				
1. Maintenance Treatments	49	49		
2. Restorative Treatments				
C. Other	1,972	1,972		
D. Total Speech Therapy Treatments	2,578	2,578		
9. Total Number of Occupational Therapy Treatments				
A. Medicare - Part B	6,761	6,761		
B. Medicaid (Exclusive of Part B)				
1. Maintenance Treatments	691	691		
2. Restorative Treatments				
C. Other	15,639	15,639		
D. Total Occupational Therapy Treatments	23,091	23,091		

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	9/30/2022	10	37		
Are time records maintained by all individuals receiving compensation? <input checked="" type="radio"/> Yes <input type="radio"/> No						
	Total Cost and Hours					
Item	CCNH	Hours	RHNS	Hours	(Specify)	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)	149,644	2,151				
3. Assistant Administrator (Complete also Sec. IV of Schedule A1)						
4. Other Administrative Salaries (telephone operator, clerks, receptionists, etc.)	323,000	12,606				
5. Dietary Service						
a. Head Dietitian						
b. Food Service Supervisor	75,290	2,070				
c. Dietary Workers	506,202	29,284				
6. Housekeeping Service						
a. Head Housekeeper	64,453	2,230				
b. Other Housekeeping Workers	270,492	15,738				
7. Repairs & Maintenance Services						
a. Engineer or Chief of Maintenance						
b. Other Maintenance Workers	138,969	4,707				
8. Laundry Service						
a. Supervisor						
b. Other Laundry Workers	134,459	8,109				
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	163,393	2,517				
b. RN						
1. Direct Care	665,040	12,584				
2. Administrative**	657,112	17,650				
c. LPN						
1. Direct Care	1,510,559	37,800				
2. Administrative**						
d. Aides and Attendants	1,876,103	83,164				
e. Physical Therapists	611,265	16,098				
f. Speech Therapists	62,750	1,705				
g. Occupational Therapists	363,553	8,955				
h. Recreation Workers	266,463	10,817				
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	220,328	7,333				
n. Marketing						
o. Other (Specify) See Attached Schedule						
<i>A-13. Total Salary Expenditures</i>	8,059,075	275,518				

* 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 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		9/30/2022			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)							
Section I - Operators/Owners										
NA										
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).										
NA										

* 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	9/30/2022			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)							
Section III - Administrators***										
Craig Dumont	149,644			Health and life ins, payroll taxes	Day to day operations of the nursing home facility.	2,151	A2			
10/1/2021 - 9/30/2022										
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	9/30/2022	13	37		
Total Cost and Hours						
Item	CCNH	Hours	RHNS	Hours	(Specify)	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	4,667	129				
3. Pharmacist	15,363	388				
4. Podiatrist						
5. Physical Therapy						
a. Resident Care	6,506	108				
b. Other						
6. Social Worker						
7. Recreation Worker						
8. Physicians						
a. Medical Director (entire facility)	82,500	288				
b. Utilization Review (Title 18 and 19 only) monthly meeting						
c. Resident Care**	17,270	47				
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	6,480	13				
b. Other						
10. Occupational Therapist						
a. Resident Care						
b. Other						
11. Nurses and aides and attendants						
a. RN						
1. Direct Care	89,974	943				
2. Administrative***						
b. LPN						
1. Direct Care	747,497	11,927				
2. Administrative***						
c. Aides	1,189,422	26,321				
d. Other						
12. Other (Specify) See Attached Schedule						
B-13 Total Fees Paid in Lieu of Salaries	2,159,679	40,164				

* 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 9/30/2022	Page 14	of 37
Name & Address of Individual	Full Explanation of Service	Related** to Owners, Operators, Officers		Explanation of Relationship	
		Yes	No		
Dr. Laura C. Brenes, 76 Batterson Park Road, Suite 106, Farmington, CT 06032	Medical Director/Medical Staff	<input type="radio"/>	<input checked="" type="radio"/>		
Dr. Joseph A. Brenes, 76 Batterson Park Road, Suite 106, Farmington, CT 06032	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"/>		
Norton and Associates, 34 Elm St, Cohasset, MA 02025	Nurses	<input type="radio"/>	<input checked="" type="radio"/>		
All American Healthcare Servies, 494 Broad St, Suite 302, Newark, NJ 07102	Nurses	<input type="radio"/>	<input checked="" type="radio"/>		
MAS Medical Staffing, 156 Harvey Rd, Londonderry, NH 03053	Nurses	<input type="radio"/>	<input checked="" type="radio"/>		
Solomon Page, 260 Madison Ave, New York, NY 10016	Nurses	<input type="radio"/>	<input checked="" type="radio"/>		
Fusion Medical Staffing, PO Box 82674, Lincoln, NE 68501-2674	Nurses	<input type="radio"/>	<input checked="" type="radio"/>		
Gale Healthcare Solutions LLC, P.O. Box 4729 Winter Park, FL, 32793	Nurses	<input type="radio"/>	<input checked="" type="radio"/>		
LRS Healthcare, Wells Fargo, PO Box 850781 Minneapolis, MN, 55485	Nurses	<input type="radio"/>	<input checked="" type="radio"/>		
Lifeline Staffing Agency LLC, 2227 Old Bridge Rd, Woodbridge, VA 22192-3007	Nurses	<input type="radio"/>	<input checked="" type="radio"/>		
Elder Crew LLC 65 LaSalle Rd, 310 West Hartford, CT 06107	Nurses	<input type="radio"/>	<input checked="" type="radio"/>		
Amidon Nurse Staffing, PO Box 436, Malverne, NY, 11565	Nurses	<input type="radio"/>	<input checked="" type="radio"/>		
Delta-T Group Hartford, Inc. P.O. Box 884 Bryn M	Nurses	<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	9/30/2022		15	37
Item	Total	CCNH	RHNS	(Specify)	
1. Administrative and General					
a. Employee Health & Welfare Benefits					
1. Workmen's Compensation	\$ 334,029	334,029			
2. Disability Insurance	\$				
3. Unemployment Insurance	\$ 75,402	75,402			
4. Social Security (F.I.C.A.)	\$ 546,669	546,669			
5. Health Insurance	\$ 1,232,322	1,232,322			
6. Life Insurance (employees only) (not-owners and not-operators)	\$				
7. Pensions (Non-Discriminatory) (not-owners and not-operators)	\$ 61,921	61,921			
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*	\$ 83,618	83,618			
d. Accounting and Auditing	\$ 30,080	30,080			
e. Legal (<i>Services should be fully described on Page 7</i>)	\$ 36,558	36,558			
f. Insurance on Lives of Owners and Operators (<i>Specify</i>)*	\$				
g. Office Supplies	\$ 80,492	80,492			
h. Telephone and Cellular Phones					
1. Telephone & Pagers	\$ 34,770	34,770			
2. Cellular Phones	\$				
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*	\$ (53,629)	(53,629)			
2. Other (<i>Specify</i>) See Attached Schedule	\$				
3. Resident Day User Fee	\$ 896,755	896,755			
Subtotal	\$ 3,358,987	3,358,987			

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

(Carry Subtotals forward to next page)

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	9/30/2022		16	37
Item	Total	CCNH	RHNS	(Specify)	
Subtotals Brought Forward:		3,358,987	3,358,987		
1. Travel and Entertainment					
1. Resident Travel and Entertainment	\$				
2. Holiday Parties for Staff	\$ 1,184	1,184			
3. Gifts to Staff and Residents	\$ 35,537	35,537			
4. Employee Travel	\$				
5. Education Expenses Related to Seminars and Conventions	\$ 10,435	10,435			
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>)	\$ 12,420	12,420			
2. Advertising Telephone Directory (<i>all such expenses</i>)***	\$				
3. Advertising Other (<i>Specify</i>)*** See Attached Schedule	\$ 6,721	6,721			
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	\$ 9,236	9,236			
* 8. Dues and Membership Fees to Professional Associations (<i>Specify</i>) See Attached Schedule	\$ 6,673	6,673			
8a. Dues to Chamber of Commerce & Other Non-Allowable Org.***	\$				
9. Subscriptions	\$ 600	600			
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**	\$ 551,923	551,923			
13. Other (<i>Specify</i>) See Attached Schedule	\$ 140,546	140,546			
C-14 Total Administrative & General Expenditures	\$ 4,134,262	4,134,262			

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

Schedule of Other Advertising

Description	CCNH	RHNS	(Specify)
Promotional	\$ 6,721		
Total Other Advertising	\$ 6,721	\$ -	\$ -

Schedule of Dues

Description	CCNH	RHNS	(Specify)
CAHCF	\$ 6,673		
Total Dues	\$ 6,673	\$ -	\$ -

Schedule of Contributions

Description	CCNH	RHNS	(Specify)
Total Contributions	\$ -	\$ -	\$ -

Schedule of Other Administrative and General

Description	CCNH	RHNS	(Specify)
Bank Charges	\$ 21,490		
Payroll Processing Fees	\$ 21,679		
Employee Physicals/Background Checks	\$ 11,162		
Licenses	\$ 3,208		
Energy Audit	\$ 9,131		
Data Processing Fees	\$ 73,876		
Total Other Administrative and General	\$ 140,546	\$ -	\$ -

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	9/30/2022	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, Farmington, CT	777,173	contract attached to prior year	see Below
Allocation of the above	512,934	Admin/Gen 66%	Pg 16, Line 12
	124,348	Indirect 16%	Pg 20 5k
	139,891	Direct 18%	Pg 20, Line 5J
Athena Health Care Assoc., Inc, 135 South Rd, Farmington, CT	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) - 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	9/30/2022	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. \$	21,506	21,506		
b. Purchased Services (by contract other than through Management Services) (Complete Schedule C-2 att. Page 21)	\$				
c. Other (Specify) supplies	\$	11,358	11,358		
3D. Total Laundry Expenditures (3a + b + c)	\$	32,864	32,864		
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	9/30/2022		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. \$	42,303	42,303		
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)		\$ 42,303	42,303		
5.	Resident Care (Supplies)**					
a.	Prescription Drugs***					
	1. Own Pharmacy	\$				
	2. Purchased from Procure	\$	414,994	414,994		
b.	Medicine Cabinet Drugs	\$	56,434	56,434		
c.	Medical and Therapeutic Supplies	\$	340,522	340,522		
d.	Ambulance/Limousine***	\$	56,125	56,125		
e.	Oxygen					
	1. For Emergency Use	\$				
	2. Other***	\$	41,133	41,133		
f.	X-rays and Related Radiological Procedures***	\$	37,431	37,431		
g.	Dental (<i>Not dentists who should be included under salaries or fees</i>)	\$				
h.	Laboratory***	\$	135,863	135,863		
i.	Recreation	\$	13,280	13,280		
j.	Direct Management Services*	\$	139,891	139,891		
k.	Indirect Management Services*	\$	124,348	124,348		
l.	Other (Specify)**** See Attached Schedule	\$	101,261	101,261		
5M.	Total Resident Care Expenditures (5a - 5j)		\$ 1,461,282	1,461,282		

* 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)
Cable TV Services	\$ 29,593		
Medical Equip Rentals-Medicaid	\$ 60,999		
Physical Therapy Supplies	\$ 7,954		
Occupational Therapy Supplies	\$ 123		
Oxygen Equipment Rental	\$ 2,146		
Medical Equip Rentals-Other	\$ 446		
Total Other Resident Care	\$ 101,261	\$ -	\$ -

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 9/30/2022				Page of 21 37	
Name of Individual or Company	Address	Related ** to Owners, Operators, Officers		Explanation of Relationship	Full Explanation of Service Provided*	Total Cost/Page Ref.***				
		Yes	No			CCNH	RHNS	(Specify)	Pg	Line
ADP	100 Corporate Drive, Windsor, CT 06095	<input type="radio"/>	<input checked="" type="radio"/>		Payroll Processing	17,254			16	M13
CWPM	25 Norton Place, Plainville, CT 06067	<input type="radio"/>	<input checked="" type="radio"/>		Rubbish Removal	28,872			22	6F
Winterberry Gardens	2070 West St, Southington, CT 06489	<input type="radio"/>	<input checked="" type="radio"/>		Groundskeeping	58,478			22	6f
Procure LTC	1492 Highland Ave, Cheshire, CT 06410	<input checked="" type="radio"/>	<input type="radio"/>	Common Owners: Minority Interest	Pharmacy	465,439			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"/>							
		<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	9/30/2022			22	37
Item	Total	CCNH	RHNS	(Specify)		
6. Maintenance & Operation of Plant						
a. Repairs & Maintenance	\$ 111,341	111,341				
b. Heat	\$ 67,675	67,675				
c. Light & Power	\$ 83,990	83,990				
d. Water	\$ 92,897	92,897				
e. Equipment Lease (<i>Provide detail on page 6</i>)	\$ 30,938	30,938				
f. Other (<i>itemize</i>)	\$ 152,756	152,756				
See Attached Schedule						
6g. Total Maint. & Operating Expense (6a - 6f)	\$ 539,597	539,597				
7. Depreciation (<i>complete schedule page 23*</i>)						
a. Land Improvements	\$					
b. Building & Building Improvements	\$					
c. Non-Movable Equipment	\$ 4,249	4,249				
d. Movable Equipment	\$ 72,845	72,845				
*7e. Total Depreciation Costs (7a + b + c + d)	\$ 77,094	77,094				
8. Amortization (<i>Complete att. Schedule Page 24*</i>)						
a. Organization Expense	\$					
b. Mortgage Expense	\$ 2,343	2,343				
c. Leasehold Improvements	\$ 156,056	156,056				
d. Other (<i>Specify</i>)	\$					
*8e. Total Amortization Costs (8a + b + c + d)	\$ 158,399	158,399				
9. Rental payments on leased real property less real estate taxes included in item 10b	\$ 1,179,442	1,179,442				
10. Property Taxes						
a. Real estate taxes paid by owner	\$					
b. Real estate taxes paid by lessor	\$ 226,211	226,211				
c. Personal property taxes	\$ 31,143	31,143				
11. Total Property Expenses (7e + 8e + 9 + 10)	\$ 1,672,289	1,672,289				

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

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	Pick One	Cost	Useful Life	Depreciation
		Movable Category			
Additions:					
1/22/2023	Steam Table	Administrative	\$ 4,546	15	\$ 152
6/22/2023	Isolation Carts	Administrative	\$ 1,771	5	\$ 177
9/22/2023	Dresser & Cabinets	Administrative	\$ 4,210	15	\$ 140
9/22/2023	Mattresses	Administrative	\$ 1,239	5	\$ 124
		Administrative			
		Administrative			
		Administrative			
		Administrative			
		Administrative			
		Administrative			
		Administrative			
		Administrative			
Total additions for Movable Equipment			\$ 11,766		\$ 593 *
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
11/21/2023	Fire Pump Repair	\$ 6,753	20	\$ 169
4/22/2023	Water Discharge Pipe & Fittings	\$ 6,703	10	\$ 335
4/22/2023	Wooden Door	\$ 2,021	15	\$ 67
5/22/2023	Cooling System Tubes/Spark Plugs	\$ 6,045	10	\$ 302
7/22/2023	Door Pushbar/closures	\$ 1,308	15	\$ 44
9/22/2023	Exterior Door Repair	\$ 3,297	10	\$ 165
9/22/2023	Washing Machine Repair	\$ 1,423	5	\$ 142
9/22/2023	Doors	\$ 11,215	15	\$ 374
9/22/2023	Ignition/Ionizing Electrode	\$ 2,207	5	\$ 221
9/22/2023	Unimac Dryers	\$ 17,295	10	\$ 865
9/22/2023	Water Main Replumbing	\$ 17,581	20	\$ 440
9/22/2023	Toilet Flange	\$ 1,175	20	\$ 29
9/22/2023	Sewer Piping Fixtures	\$ 2,374	20	\$ 59
9/22/2023	Exterior Door	\$ 2,765	10	\$ 138
Total additions for Leasehold Improvement		\$ 82,162		\$ 3,350 *
Deletions:				
Total deletions for Leasehold Improvement		\$ -		\$ - **

*Ties to Page 24, Line C3

**Ties to Page 24, Line C2

Amortization Schedule*

Name of Facility			License No.		Report for Year Ended			Page	of
Valerie Manor, Inc of Torrington, CT, d/b/a Valerie Manor			1070C		9/30/2022			24	37
Item	Date of Acquisition		Length of Amortization	Cost to Be Amortized	Accumulated Amort. to Beginning of Year's Operations	Basis for Computing Amortization**	Rate %	Amortization for This Year	Totals
	Month	Year							
A. Organization Expense									
1.									
2.									
3.									
A-4. Subtotal									
B. Mortgage Expense									
1. Deferred Finance Fees - Greystone	7	2020	1 year	82,013	3,515	SL		2,343	
2. Deferred Finance Fees - Greystone	8	2022	1 year	30,000					
3.									
B-4. Subtotal									2,343
C. Leasehold Improvements and Other									
1. Acquired prior to this report period	9	2021	Various	3,997,882	2,761,303	S/L	Various	152,706	
2. Disposals (attach schedule)									
3. Acquired during this report period (attach schedule)	9	2022	Various	82,162		S/L	Various	3,350	
C-4. Subtotal									156,056
D. Total Amortization									158,399

* 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 9/30/2022	Page 25	of 37	
11. Property Questionnaire					
Part A					
Is the property either owned by the Facility or leased from a Related Party?*		<input checked="" type="radio"/> Yes	<input type="radio"/> No	If "Yes," complete Part B. If "No," complete Part C.	
*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 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)	HUD				
b. Date Mortgage Obtained	07/31/20				
c. Interest Rate for the Cost Year	2.75%				
d. Term of Mortgage (number of years)	35				
e. Amount of Principal Borrowed	11,580,400				
f. Principal balance outstanding as of _____	11,158,182				
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	9/30/2022		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. Total Building Interest Expense (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,		1070C		9/30/2022		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)				\$	1,464	1,464	
A. Item		Rate	Amount				
Lender							
Address of Lender							
B. Item		Rate	Amount				
Lender							
Address of Lender							
12. C. 3. Total Movable Equipment Interest Expense (C1 + 2)				\$	1,464	1,464	
12. D. Other Interest Expense (Specify)				\$	10,559	10,559	
Interest-Webster/Vendors+Security Dep							
13. Total All Interest Expense (12B7 + 12C3 + 12D)				\$	12,023	12,023	
14. Insurance							
a. Insurance on Property (buildings only)				\$	184,027	184,027	
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. Total Insurance Expenditures (14a + b + c)				\$	184,027	184,027	
15. Total All Expenditures (A-13 thru C-14)				\$	18,800,155	18,800,155	

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	9/30/2022	28	37
Item No.	Page No.	Line No.	Item Description	Total Amount of Decrease	CCNH	RHNS	(Specify)
Page 10 - Salaries and Wages							
1.			Outpatient Service Costs	\$			
2.			Salaries not related to Resident Care	\$			
3.	10	A12g	Occupational Therapy	\$ 363,553	363,553		
4.			Other - See attached Schedule	\$ 20,829	20,829		
Page 13 - Professional Fees							
5.	13	B8c	Resident Care Physicians **	\$ 17,270	17,270		
6.			Occupational Therapy	\$			
7.			Other - See attached Schedule	\$			
Pages 15 & 16 - Administrative and General							
8.			Discriminatory Benefits	\$			
9.	15	1c	Bad Debts	\$ 83,618	83,618		
10.	15	1d&e	Accounting	\$ 6,800	6,800		
10a.			Legal	\$ 36,558	36,558		
11.			Telephone	\$			
12.			Cellular Telephone	\$			
13.			Life insurance premiums on the life of Owners, Partners, Operators	\$			
14.	16	L3	Gifts, flowers and coffee shops	\$ 35,357	35,357		
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.	16	M2 &	Unallowable Advertising *	\$ 6,721	6,721		
19.			Income Tax / Corporate Business Tax	\$ (53,629)	(53,629)		
20.			Fund Raising / Contributions	\$			
21.	16, 18	m12,	Unallowable Management Fees	\$ 278,199	278,199		
22.			Barber and Beauty	\$			
23.			Other - See attached Schedule	\$ 21,490	21,490		
Page 18 - Dietary Expenditures							
24.			Meals to employees, guests and others who are not residents	\$			
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)				\$ 816,766	816,766		

* 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-Salary & Benefits	\$ 20,829		
Total Other Salaries Adjustment			\$ 20,829	\$ -	\$ -

Schedule of Fees Adjustments

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

Schedule of Other A&G Adjustments

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
16	M13	Bank Charges	\$ 21,490		
Total Other A&G Adjustments			\$ 21,490	\$ -	\$ -

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	9/30/2022	29	37
Item No.	Page No.	Line No.	Item Description	Total Amount of Decrease	CCNH	RHNS	(Specify)
Subtotals Brought Forward				\$ 816,766	816,766		
Page 20 - Resident Care Supplies***							
27.	20	5a1 &	Prescription Drugs	\$ 414,994	414,994		
28.	20	5d	Ambulance/Limousine	\$ 56,125	56,125		
29.	20	5f	X-rays, etc	\$ 37,431	37,431		
30.	20	5h	Laboratory	\$ 135,863	135,863		
31.	20	5c	Medical Supplies	\$ 43,818	43,818		
32.	20	"5e2"	Oxygen (non emergency)	\$ 41,133	41,133		
33.			Occupational Therapy	\$ 123	123		
34.			Other - See Attached Schedule	\$ 446	446		
Page 22 - Maintenance and Property							
35.			Excess Movable Equipment Depreciation See Attached Schedule	\$ 10,807	10,807		
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	\$			
43.	20	5j	Interest Income on Account Rec.	\$ 2,532	2,532		
44.			Other - Miscellaneous Administrative	\$ 25,993	25,993		
45.			Management Fees Direct	\$ 75,873	75,873		
46.			Management Fees Indirect	\$ 67,442	67,442		
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)				\$ 1,729,346	1,729,346		

*** 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 Equip Rentals	\$ 446		
Total Other Ancillary Costs			\$ 446	\$ -	\$ -

Schedule of Excess Movable Equipment Depreciation

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
22	7d	Moveable Equip Carry Forward	\$ 10,807		
Total Excess Movable Equipment Depreciation			\$ 10,807	\$ -	\$ -

Schedule of Other Property Adjustments

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

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

Schedule of Other - Miscellaneous Administrative Adjustments

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
20	5j	Radio and Television Revenue	\$ 25,993		
Total Other Adjustments			\$ 25,993	\$ -	\$ -

Schedule of Other - Direct Adjustments

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

Schedule of Unallowable Building Interest

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
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 9/30/2022	Page 30	of 37
Item	Total	CCNH	RHNS	(Specify)
I. Resident Room, Board & Routine Care Revenue				
1. a. Medicaid Residents (<i>CT only</i>)	\$ 22,981,122	22,981,122		
b. Medicaid Room and Board Contractual Allowance **	\$ (12,943,411)	(12,943,411)		
2. a. Medicaid (<i>All other states</i>)	\$			
b. Other States Room and Board Contractual Allowance **	\$			
3. a. Medicare Residents (<i>all inclusive</i>)	\$ 3,739,764	3,739,764		
b. Medicare Room and Board Contractual Allowance **	\$ 33,101	33,101		
4. a. Private-Pay Residents and Other	\$ 4,632,582	4,632,582		
b. Private-Pay Room and Board Contractual Allowance **	\$ (692,202)	(692,202)		
II. Other Resident Revenue				
1. a. Prescription Drugs - Medicare	\$ 258,681	258,681		
b. Prescription Drugs - Medicare Contractual Allowance **	\$ (258,681)	(258,681)		
c. Prescription Drugs - Non-Medicare	\$ 202,976	202,976		
d. Prescription Drugs - Non-Medicare Contractual Allowance **	\$ (202,976)	(202,976)		
2. a. Medical Supplies - Medicare	\$ 28,718	28,718		
b. Medical Supplies - Medicare Contractual Allowance **	\$ (849)	(849)		
c. Medical Supplies - Non-Medicare	\$ 30,128	30,128		
d. Medical Supplies - Non-Medicare Contractual Allowance **	\$ (30,128)	(30,128)		
3. a. Physical Therapy - Medicare	\$ 992,135	992,135		
b. Physical Therapy - Medicare Contractual Allowance **	\$ (594,100)	(594,100)		
c. Physical Therapy - Non-Medicare	\$ 394,990	394,990		
d. Physical Therapy - Non-Medicare Contractual Allowance **	\$ (394,990)	(394,990)		
4. a. Speech Therapy - Medicare	\$ 168,382	168,382		
b. Speech Therapy - Medicare Contractual Allowance **	\$ (114,050)	(114,050)		
c. Speech Therapy - Non-Medicare	\$ 68,725	68,725		
d. Speech Therapy - Non-Medicare Contractual Allowance **	\$ (68,725)	(68,725)		
5. a. Occupational Therapy - Medicare	\$ 915,701	915,701		
b. Occupational Therapy - Medicare Contractual Allowance **	\$ (537,480)	(537,480)		
c. Occupational Therapy - Non-Medicare	\$ 364,610	364,610		
d. Occupational Therapy - Non-Medicare Contractual Allowance **	\$ (364,610)	(364,610)		
6. a. Other (<i>Specify</i>) - Medicare	\$			
b. Other (<i>Specify</i>) - Non-Medicare	\$ 1,054,408	1,054,408		
III. Total Resident Revenue (Section I. thru Section II.)	\$ 19,663,821	19,663,821		
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 (<i>Specify</i>)	\$ 2,532	2,532		
6. Private Duty Nurses' Fees	\$			
7. Barber, Coffee, Beauty and Gift shops	\$			
8. Other (<i>Specify</i>)	\$ 42,851	42,851		
V. Total Other Revenue (1 thru 8)	\$ 45,383	45,383		
VI. Total All Revenue (III +V)	\$ 19,709,204	19,709,204		

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

Schedule of Other Non-Medicare Resident Revenue

Related Exp

Page Ref	Description	CCNH	RHNS	(Specify)
NA	Misc Revenue from CRF Funding	\$ 1,054,408		
Total Other Resident Revenue		\$ 1,054,408	\$ -	\$ -

Interest Income

Account

Page Ref	Account	Balance	CCNH	RHNS	(Specify)
pg 32, L6	Interest on A/R	N/A	\$ 2,532		
Total Interest Income			\$ 2,532	\$ -	\$ -

Schedule of Other Revenue

Page Ref	Description	CCNH	RHNS	(Specify)
	Bad Debt Recovery	\$ 42,851		
Total Other Revenue		\$ 42,851	\$ -	\$ -

G. Balance Sheet

Name of Facility	License No.	Report for Year Ended	Page	of
Valerie Manor, Inc of Torrington, CT, c	1070C	9/30/2022	31	37
Account			Amount	
Assets				
A. Current Assets				
1. Cash (<i>on hand and in banks</i>)			\$	249,629
2. Resident Accounts Receivable (Less Allowance for Bad Debts)			\$	1,486,220
3. Other Accounts Receivable (Excluding Owners or Related Parties)			\$	
4. Inventories			\$	26,706
5. Prepaid Expenses			\$	375,754
a. Prepaid Insurance	101,452			
b. Prepaid Health Insurance	16,444			
c. Prepaid Expenses- Operating	257,858			
d. See Schedule				
6. Interest Receivable			\$	
7. Medicare Final Settlement Receivable			\$	
8. Other Current Assets (<i>itemize</i>)			\$	

See Schedule				
A-9. Total Current Assets (Lines A1 thru 8)			\$	2,138,309
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>4,080,044</u>		\$	1,162,685
	Accum. Depreciation <u>2,917,359</u>	Net		
5. Non-Movable Equipment	*Historical Cost <u>653,560</u>		\$	24,810
	Accum. Depreciation <u>628,750</u>	Net		
6. Movable Equipment	*Historical Cost <u>1,770,835</u>		\$	178,292
	Accum. Depreciation <u>1,592,543</u>	Net		
7. Motor Vehicles	*Historical Cost _____		\$	
	Accum. Depreciation _____	Net		
8. Minor Equipment-Not Depreciable			\$	
9. Other Fixed Assets (<i>itemize</i>)			\$	10,807
Movable Equipment- Carryforward adjustment	10,807			
See Schedule				
B-10. Total Fixed Assets (Lines B1 thru 9)			\$	1,376,594

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

(Carry Total forward to next page)

Schedule of Prepaid Expenses Page 31 Line A5

Page Ref	Line Ref	Description	
Total Prepaid Expenses			\$ -

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

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

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

Page Ref	Line Ref	Description	
Total Other Other Fixed Assets (Itemize)			\$ -

Schedule of Other Assets Page 32 Line D7

Page Ref	Line Ref	Description	
32	D-7	Deposit IRS	\$ 303,534
32	D-7	Deposit- Utilities	\$ 3,686
32	D-7	Project Development	\$ 7,383
32	D-7	Deferred Finance Fees	\$ 106,155
Total Other Assets			\$ 420,758

Schedule of Notes Payable (Itemize) Page 33 Line A2

Page Ref	Line Ref	Description	
Total Notes Payable			\$ -

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

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

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

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

G. Balance Sheet (cont'd)

Name of Facility Valerie Manor, Inc of Torrington, CT, d	License No. 1070C	Report for Year Ended 9/30/2022	Page 32	of 37
Account			Amount	
Total Brought Forward:			\$ 3,514,903	
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>)			\$ 420,758	

See Schedule			420,758	
D-8. Total Investments and Other Assets (Lines D1 thru 7)			\$ 874,118	
D-9. Total All Assets (Lines A9 + B10 + C8 + D8)			\$ 4,389,021	

* 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 Valerie Manor, Inc of Torrington, CT, d/b/a V		License No. 1070C	Report for Year Ended 9/30/2022	Page 33	of 37
Account				Amount	
Liabilities					
A. Current Liabilities					
1. Trade Accounts Payable				\$	4,613,087
2. Notes Payable (<i>itemize</i>)				\$	

See Schedule					
3. Loans Payable for Equipment (<i>Current portion</i>) (<i>itemize</i>)				\$	
Name of Lender		Purpose	Amount	Date Due	
4. Accrued Payroll (<i>Exclusive of Owners and/or Stockholders only</i>)				\$	429,873
5. Accrued Payroll (<i>Owners and/or Stockholders only</i>)				\$	
6. Accrued Payroll Taxes Payable				\$	430,550
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>)				\$	1,858,893
Accrued Operating Expenses		(402,370)			
Accrued Expense- CT Sales Tax		360			
Provider Taxes Due		2,242,140			
Accrued Health Insurance		18,763	See Schedule		
A-13. Total Current Liabilities (Lines A1 thru 12)				\$	7,332,403

* 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 9/30/2022	Page 34	of 37
Account				Amount	
Total Brought Forward:				7,332,403	
Liabilities (cont'd)					
B. Long-Term Liabilities					
1. Loans Payable-Equipment (<i>itemize</i>)					
\$					
Name of Lender	Purpose	Amount	Date Due		
2. Mortgages Payable					
\$					
3. Loans from Owners or Related Parties (<i>itemize</i>)					
\$ 2,280,909					
Name and Address of Lender	Amount	Loan Date			
Procure Investment	256,115				
Due to Landlord	2,024,794				
4. Other Long-Term Liabilities (<i>itemize</i>)					
\$ (6,029,699)					
Due to/From Affiliates		(6,232,192)			
Procure MA Note		37,698			
Procure CT Note		164,795			
See Schedule					
B-5. Total Long-Term Liabilities (Lines B1 thru 4)					
\$ (3,748,790)					
C. Total All Liabilities (Lines A-13 + B-5)					
\$ 3,583,613					

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	9/30/2022	35	37
Account			Amount	
A. Reserves				
1. Reserve for value of leased land			\$	
2. Reserve for depreciation value of leased buildings and appurtenances to be amortized			\$	
3. Reserve for depreciation value of leased personal property (<i>Equity</i>)			\$	
4. Reserve for leasehold real properties on which fair rental value is based			\$	
5. Reserve for funds set aside as donor restricted			\$	
6. Total Reserves			\$	
B. Net Worth				
1. Owner's Capital			\$	
2. Capital Stock			\$	20,000
3. Paid-in Surplus			\$	
4. Treasury Stock			\$	
5. Cumulated Earnings			\$	(123,641)
6. Gain or Loss for Period			\$	909,049
	10/1/2021	thru	9/30/2022	
7. Total Net Worth			\$	805,408
C. Total Reserves and Net Worth			\$	805,408
D. Total Liabilities, Reserves, and Net Worth			\$	4,389,021

H. Changes in Total Net Worth

Name of Facility Valerie Manor, Inc of Torrington, CT, d/		License No. 1070C	Report for Year Ended 9/30/2022	Page 36	of 37
Account				Amount	
A.	Balance at End of Prior Period as shown on Report of 09/30/2021			\$	(374,344)
B.	Total Revenue (<i>From Statement of Revenue Page 30</i>)			\$	19,709,204
C.	Total Expenditures (<i>From Statement of Expenditures Page 27</i>)			\$	18,800,155
D.	Net Income or Deficit			\$	909,049
E.	Balance			\$	534,705
F.	Additions				
	1. Additional Capital Contributed (<i>itemize</i>)				
	2. Other (<i>itemize</i>)				
	Deferred HHS Funds	270,701			
	Rounding	2			
F-3.	Total Additions			\$	270,703
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		09/30/22	\$	805,408

I. Preparer's/Reviewer's Certification

Name of Facility Valerie Manor, Inc of Torrington, CT,	License No. 1070C	Report for Year Ended 9/30/2022	Page 37	of 37
<i>Check appropriate category</i>				
<input checked="" type="checkbox"/> Chronic and Convalescent Nursing Home only (CCNH)	<input type="checkbox"/> Rest Home with Nursing Supervision only (RHNS)	<input type="checkbox"/> (Specify)		
Preparer/Reviewer Certification				
<p>I have prepared and reviewed this report and am familiar with the applicable regulations governing its preparation. I have read the most recent Federal and State issued field audit reports for the Facility and have inquired of appropriate personnel as to the possible inclusion in this report of expenses which are not reimbursable under the applicable regulations. All non-reimbursable expenses of which I am aware (except those expenses known to be automatically removed in the State rate computation system) as a result of reading reports, inquiry or other services performed by me are properly reported as such in this report on Pages 28 and 29 (adjustments to statement of expenditures). Further, the data contained in this report is in agreement with the books and records, as provided to me, by the Facility.</p>				
Signature of Preparer	Title	Date Signed		
Printed Name of Preparer				
Athena Health Care Associates				
Address Address		Phone Number		
135 South Rd, Farmington, CT 06032		860-751-3900		
Contacted Person Regarding Additional Information Needed Regarding This Report		Phone Number		
		860-751-3900		
Contact Email Address				