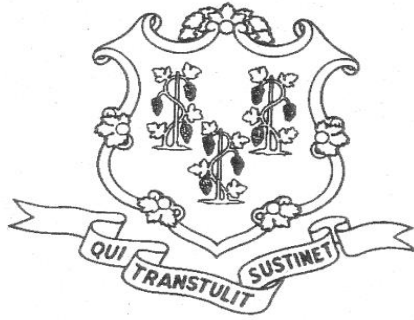


State of Connecticut



Annual Report of Long-Term Care Facility Cost Year 2023

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

License Numbers:	CCNH / RHNS 1070C	(Specify)	(Specify)	Medicare Provider 07-5332
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Medicaid Provider Numbers:	CCNH / RHNS 1070C	(Specify)	(Specify)
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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 9/30/2023	Page 1	of 37
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Administrator's/Owner's Certification

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

I HEREBY CERTIFY that I have read the above statement and that I have examined the accompanying Cost Report and supporting schedules prepared for Valerie Manor, Inc of Torrington, CT, d/b/a Valerie Manor [facility name], for the cost report period beginning October 1, 2022 and ending September 30, 2023, and that to the best of my knowledge and belief, it is a true, correct, and complete statement prepared from the books and records of the provider(s) in accordance with applicable instructions.

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

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

Signed (Administrator)		Date	Signed (Owner)		Date
Printed Name (Administrator) Kelli Grzeika			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 10/1/2022	To 9/30/2023
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)	(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 860-489-1008		Report for Year Ended 9/30/2023	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 / RHNS 1070C	(Specify)	(Specify)	Medicare Provider No. 07-5332
Type of Facility (Check appropriate box(es)) Chronic and Convalescent <input checked="" type="checkbox"/> Nursing Home (CCNH) & RHNS Combined <input type="checkbox"/> (Specify) <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 Kelli Grzeika		Nursing Home Administrator's License No.:	002086	
Other Operators/Owners who are assistant administrators (full or part time) of this facility.				
Name N/A		License No.:		

**General Information and Questionnaire
 Corporate Owners**

Name of Facility Valerie Manor, Inc of Torrington, CT, d/b/a	License No. 1070C	Report for Year Ended 9/30/2023	Page 3A	of 37
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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	Business Address	Title	No. Shares Held by Each
Custodians for Lawrence E Santilli	1360 Tarringford Rd, Torrington, CT 06790		2305.41

**General Information and Questionnaire
 Related Parties***

Name of Facility Valerie Manor, Inc of Torrington, CT, d/b/a Valerie Ma	License No. 1070C	Report for Year Ended 9/30/2023	Page 4	of 37
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Are any individuals receiving compensation from the facility related through marriage, ability to control, ownership, family or business association? Yes No If "Yes," provide the Name/Address and complete the information on Page 11 of the report.

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

Name of Related Individual or Company	Business Address	Also Provides Goods/Services to Non-Related Parties			Description of Goods/Services Provided	Indicate Where Costs are Included in Annual Report Page # / Line #	Cost Reported	Actual Cost to the Related Party
		Yes	No	%**				
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	1,582,555	1,582,555
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 checked="" type="radio"/>	<input type="radio"/>		Workers Comp Captive	Pg 15 1A1	283,028	283,028
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"/>	>50%	Interfacility Loans Payable	Pg 33 A2		
Procure LTC	1492 Highland Ave, Chesire, CT 06410	<input type="radio"/>	<input checked="" type="radio"/>	<5%	Pharmacy Services	Pg 20 5A2 & 5B	459,322	459,322
Athena Health Care Insurance	135 South Rd, Farmington, CT 06032	<input checked="" type="radio"/>	<input type="radio"/>		Self-Insured Employee Health & Dental Insu	Pg15, 1a5	1,441,695	1,441,695
Procure CT Note	1492 Highland Ave, Chesire, CT 06410	<input checked="" type="radio"/>	<input type="radio"/>	<5%	Notes Payable	Pg 34 B3, Pg 27 12d	74,029	74,029
		<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 Valerie Manor, Inc of Torrington, CT, d/b/a Va	License No. 1070C	Report for Year Ended 9/30/2023	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.

Not Applicable: No Non-Nursing Home Cost Centers

General Information and Questionnaire
Other Lines of Business

Name of Facility Valerie Manor, Inc of Torrington, CT	License No. 1070C	Report for Year Ended 9/30/2023	Page 6	of 37
Square footage of entire facility.		0		
Outpatient Therapy				
Does the Facility provide outpatient therapy services?		No		
<i>If yes, please complete the following:</i>				
Square footage of therapy space.				
Meals on Wheels				
Does the facility provide Meals on Wheels?		No		
<i>If yes, please complete the following:</i>				
Square footage of kitchen				
Number of meals served per week				
No	Are meals included in meals served on page 18 of the Annual Report?			
No	Are direct costs included in the Annual Report?			
<i>If yes, please state where costs are reported.</i>				
No	Are drivers for the program included in the facility's payroll?			
<i>If yes, please complete the following:</i>				
Amount Reported				
Annual Report page and line				
Please state the salary amounts of specific cooks and/or dietary aides				
Please state where the cooks and/or dietary aides are reported in the Annual Report				
Apartments, Independent Living, Assisted Living				
Does the facility have apartments, independent living, and/or assisted living?		No		
<i>If yes, please complete the following:</i>				
Square footage of apartments				
Square footage of independent living				
Square footage of assisted living				
Please identify the services provided:				

General Information and Questionnaire
Other Lines of Business (Continued)

Name of Facility Valerie Manor, Inc of	License No. 1070C	Report for Year Ended 9/30/2023	Page 7	of 37
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Child Day Care

Does the Facility provide Child Day Care? No

If yes, please complete the following:

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

Adult Day Care

Does the Facility provide Adult Day Care? No

If yes, please complete the following:

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

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 9/30/2023				Page 8	of 37		
	Total All Levels	Total CCNH / RHNS Level	Total	Total (Specify)	Period 10/1 Thru 6/30				Period 7/1 Thru 9/30			
					Total	CCNH / RHNS	(Specify)	(Specify)	Total	CCNH / RHNS	(Specify)	(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	143	143			143	143						
B. As of midnight of THIS report period	131	131							131	131		
3. Total Number of Days Care Provided During Period												
A. Medicare	10,373	10,373			8,342	8,342			2,031	2,031		
B. Medicaid (Conn.)	36,674	36,674			27,605	27,605			9,069	9,069		
C. Medicaid (other states)												
D. Private Pay	2,665	2,665			1,924	1,924			741	741		
E. State SSI for RCH												
F. Other (Specify)	202	202			87	87			115	115		
G. Total Care Days During Period (3A thru F)	49,914	49,914			37,958	37,958			11,956	11,956		
4. Total Number of Days Not Included in Figures in 3G for Which Revenue Was Received for Reserved Beds												
A. Medicaid Bed Reserve Days	42	42			42	42						
B. Other Bed Reserve Days	66	66			58	58			8	8		
5. Total Resident Days (3G + 4A + 4B)	50,022	50,022			38,058	38,058			11,964	11,964		

Schedule of Resident Statistics (Cont'd)

Name of Facility Valerie Manor, Inc of Torrington, CT, d/b/a Valerie				License No. 1070C			Report for Year Ended 9/30/2023			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 / RHNS	(Specify)	(Specify)	Lost			Gained			CCNH / RHNS	(Specify)	(Specify)	
	(1)	(2)	(3)	(1)	(2)	(3)	(1)	(2)	(3)	(Specify)	(Specify)		
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)	(Specify)	
1st change													
2nd change													
3rd change													
4th change													
6. Number of Residents and Rates on September 30 of Cost Year													
Item	Medicare		Medicaid			Self-Pay		Other State Assisted					
	CCNH / RHNS	CCNH / RHNS	(Specify)	CCNH / RHNS	(Specify)	(Specify)	R.C.H.	ICF-MR					
No. of Residents	14	101		12		4							
Per Diem Rate													
a. One bed rm.	550.32	#####		662.00		338.71							
b. Two bed rms.	550.32	#####		640.00		338.71							
c. Three or more bed rms.													
7. Total Number of Physical Therapy Treatments													
A. Medicare - Part B				TOTAL	CCNH / RHNS	(Specify)	Outpatient	(Specify)					
B. Medicaid (Exclusive of Part B)				3,803	3,803								
1. Maintenance Treatments				352	352								
2. Restorative Treatments													
C. Other				10,965	10,965								
D. Total Physical Therapy Treatments				15,120	15,120								
8. Total Number of Speech Therapy Treatments													
A. Medicare - Part B				477	477								
B. Medicaid (Exclusive of Part B)													
1. Maintenance Treatments				63	63								
2. Restorative Treatments													
C. Other				1,483	1,483								
D. Total Speech Therapy Treatments				2,023	2,023								
9. Total Number of Occupational Therapy Treatments													
A. Medicare - Part B				4,151	4,151								
B. Medicaid (Exclusive of Part B)													
1. Maintenance Treatments				296	296								
2. Restorative Treatments													
C. Other				9,841	9,841								
D. Total Occupational Therapy Treatments				14,288	14,288								

Annual Report of Long-Term Care Facility

CSP-10 Rev. 3/2023

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 9/30/2023	Page 10	of 37
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Are time records maintained by all individuals receiving compensation? Yes No

Item	Total Cost and Hours								
	CCNH / RHNS	Adjustment	Hours	(Specify)	Adjustment	Hours	(Specify)	Adjustment	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)	150,559		1,809						
3. Assistant Administrator (Complete also Sec. IV of Schedule A1)									
4. Other Administrative Salaries (telephone operator, clerks, receptionists, etc.)	327,099		12,362						
5. Dietary Service									
a. Head Dietitian									
b. Food Service Supervisor	53,994		1,819						
c. Dietary Workers	568,838		31,003						
6. Housekeeping Service									
a. Head Housekeeper	59,643		2,063						
b. Other Housekeeping Workers	334,602		18,640						
7. Repairs & Maintenance Services									
a. Engineer or Chief of Maintenance	45,835		1,180						
b. Other Maintenance Workers	60,970		2,183						
8. Laundry Service									
a. Supervisor									
b. Other Laundry Workers	148,304		8,104						
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	198,639		3,059						
b. RN									
1. Direct Care	658,689		12,015						
2. Administrative**	692,332		19,571						
c. LPN									
1. Direct Care	2,042,569		46,237						
2. Administrative**									
d. Aides and Attendants	2,438,350		99,209						
e. Physical Therapists	573,429		14,747						
f. Speech Therapists	78,749		2,000						
g. Occupational Therapists	359,662	(359,662)	8,818						
h. Recreation Workers	275,634		11,122						
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	257,002		7,364						
n. Marketing									
o. Other (Specify) See Attached Schedule									
A-13. Total Salary Expenditures	9,324,899	(359,662)	303,305						

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

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

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

**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	9/30/2023			11	37		
Name	Salary Paid			Fringe Benefits and/or Other Payments (describe fully)	Full Description of Services Rendered	Total Hours Worked	Line Where Claimed on Page 10	Name and Address of All Other Employment**	Total Hours Worked	Compensation Received
	CCNH / RHNS	(Specify)	(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).										
Zoe Santilli	2,631			Health & life insurances, Payroll Taxess	Dietary Staff	161	A5c			
Christian Santilli	1,132			Health & life insurances, Payroll Taxess	Dietary Staff	71	A5c			

* 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	9/30/2023			12	37	
Name	Salary Paid			Fringe Benefits and/or Other Payments (describe fully)	Full Description of Services Rendered	Total Hours Worked	Line Where Claimed on Page 10	Name and Address of All Other Employment**	Total Hours Worked	Compensation Received
	CCNH / RHNS	(Specify)	(Specify)							
Section III - Administrators***										
Kelli Grzeika (6/25/23-9/30/23)	52,389			Health & life insurances, Payroll Taxess	Day to day operations of the nursing home facility	727	A2			
Craig Dumont (10/1/22-12/3/22)	25,275					363				
Christine Tkacz (12/26/22-4/28/23)	72,895					719				
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	9/30/2023						13	37
Total Cost and Hours									
Item	CCNH / RHNS	Adjustment	Hours	(Specify)	Adjustment	Hours	(Specify)	Adjustment	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									
3. Pharmacist	15,373		384						
4. Podiatrist									
5. Physical Therapy									
a. Resident Care									
b. Other									
6. Social Worker									
7. Recreation Worker									
8. Physicians									
a. Medical Director (entire facility)	73,500		288						
b. Utilization Review (Title 18 and 19 only) monthly meeting									
c. Resident Care**	579	(579)							
d. Administrative Services facility									
1. Infection Control Committee (Quarterly meetings)									
2. Pharmaceutical Committee (Quarterly meetings)									
3. Staff Development Committee (Once annually)									
e. Other (Specify) See Attached Schedule	450		3						
9. Speech Therapist									
a. Resident Care	3,240		9						
b. Other									
10. Occupational Therapist									
a. Resident Care									
b. Other									
11. Nurses and aides and attendants									
a. RN									
1. Direct Care	74,503		766						
2. Administrative***									
b. LPN									
1. Direct Care	106,993		1,356						
2. Administrative***									
c. Aides	455,421		10,470						
d. Other									
12. Other (Specify) See Attached Schedule									
B-13 Total Fees Paid in Lieu of Salaries	730,059	(579)	13,276						

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

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

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

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

Name of Facility Valerie Manor, Inc of Torrington, CT, d/b/a Valerie Mar		License No. 1070C	Report for Year Ended 9/30/2023	Page 14	of 37
Name & Address of Individual	Full Explanation of Service	Related** to Owners, Operators, Officers		Explanation of Relationship	
		Yes	No		
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"/>		
Procure LTC, 1492 Highland Ave, Chesire, CT 06410	Pharmacist	<input checked="" type="radio"/>	<input type="radio"/>	Common Owners: Minority Interest	
Healthdrive Group, One Prestige Drive Suite 107, Meriden, CT 06450	Dental, Audiology, & Optomology Services	<input type="radio"/>	<input checked="" type="radio"/>		
Southern CT Vascular Center, LLC, 495 Hawley Ln #2-A, Stratford, CT 06614	Physician	<input type="radio"/>	<input checked="" type="radio"/>		
Swallowing Diagnostics, LLC(SDX), PO Box 484, Avon, CT 06001	Speech Therapy	<input type="radio"/>	<input checked="" type="radio"/>		
Vista Behavioral Health, LLC, 136 Simsbury Rd, Avon, T 06001	Medical Staff	<input type="radio"/>	<input checked="" type="radio"/>		
Amidon Nurse Staffing, PO Box 436, Malverne, NY, 11565	Nurses	<input type="radio"/>	<input checked="" type="radio"/>		
Claim 78 Batterson Park Road Suite 106 Farmington CT 06032	Medical Directorship Services	<input type="radio"/>	<input checked="" type="radio"/>		
Consulting Cardiologists 100 Simsbury Road, Avon CT 06001	Physicians	<input type="radio"/>	<input checked="" type="radio"/>		
Norton and Associates, 34 Elm St, Cohasset, MA 02025	Nurses	<input type="radio"/>	<input checked="" type="radio"/>		
Hospital of Central Connecticut 100 Grand Street New Britain CT 06050	Physicians	<input type="radio"/>	<input checked="" type="radio"/>		
MAS Medical Staffing, 156 Harvey Rd, Londonderry, NH 03053	Nurses	<input type="radio"/>	<input checked="" type="radio"/>		
Clipboard Health P.O. Box 10125 Pasadena CA. 91189-3125	Nurses	<input type="radio"/>	<input checked="" type="radio"/>		
The Nurse Network LLC 400 Park Avenue New York, NY 10022	Nurses	<input type="radio"/>	<input checked="" type="radio"/>		
Dedicated Nursing Assoc. 6536 William Penn Hwy Rt 22 Suite 201 Delmont PA 15626	Nurses	<input type="radio"/>	<input checked="" type="radio"/>		
Medical Solutions LLC Medical 1010N 102nd Strret Suite 300 Omaha NE 68114	Nurses	<input type="radio"/>	<input checked="" type="radio"/>		
Delta-T Group Hartford, Inc. P.O. Box 884 Bryn Mawr, PA 19010	Nurses	<input type="radio"/>	<input checked="" type="radio"/>		
SambaCare 410 Melville A VE, Lakewood, NJ 08701	Nurses	<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	9/30/2023					15	37
Item	Total	CCNH / RHNS	Adjustment	(Specify)	Adjustment	(Specify)	Adjustment	
1. Administrative and General								
a. Employee Health & Welfare Benefits								
1. Workmen's Compensation	\$ 283,028	283,028						
2. Disability Insurance	\$							
3. Unemployment Insurance	\$ 104,513	104,513						
4. Social Security (F.I.C.A.)	\$ 659,624	659,624						
5. Health Insurance	\$ 1,268,976	1,268,976						
6. Life Insurance (employees only) (not-owners and not-operators)	\$							
7. Pensions (Non-Discriminatory) (not-owners and not-operators)	\$ 153,153	153,153						
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*	\$	100,863	(100,863)					
d. Accounting and Auditing	\$ 4,710	4,710						
e. Legal (<i>Services should be fully described on Page 15b</i>)	\$	35,792	(35,792)					
f. Insurance on Lives of Owners and Operators (<i>Specify</i>)*	\$							
g. Office Supplies	\$ 100,145	100,145						
h. Telephone and Cellular Phones								
1. Telephone & Pagers	\$ 36,978	36,978						
2. Cellular Phones	\$ 1,030	1,270	(240)					
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*	\$	187,317	(187,317)					
2. Other (<i>Specify</i>) See Attached Schedule	\$							
3. Resident Day User Fee	\$ 833,422	833,422						
Subtotal	\$ 3,445,579	3,769,791	(324,212)					

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

(Carry Subtotals forward to next page)

General Information and Questionnaire
Accounting Basis

Name of Facility Valerie Manor, Inc of Torrington, C	License No. 1070C	Report for Year Ended 9/30/2023	Page 15b	of 37
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The records of this facility for the period covered by this report were maintained on the following basis:

- Accrual Cash Modified Cash

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

Independent Accounting Firm

Name of Accounting Firm	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 Financial Audit (Allow)	\$ 1,900
2 Medicare Cost Report (Allow)	\$ 2,810
3	\$
4	\$
	Charge for Services Provided
	\$ 4,710

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 Conservatorship : Disallow	\$ 2,100
2 A/R Collection issues : Disallow	\$ 31,034
3 PPP Loan: Disallow	\$ 2,658
4	\$
5	\$
	Charge for Services Provided
	\$ 35,792

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

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	9/30/2023					16	37
Item	Total	CCNH / RHNS	Adjustment	(Specify)	Adjustment	(Specify)	Adjustment	
Subtotals Brought Forward:	3,445,579	3,769,791	(324,212)					
l. Travel and Entertainment								
1. Resident Travel and Entertainment \$								
2. Holiday Parties for Staff \$	3,260	3,260						
3. Gifts to Staff and Residents \$	37	8,319	(8,282)					
4. Employee Travel \$	1,363	1,363						
5. Education Expenses Related to Seminars and Conventions \$	14,747	14,747						
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>) \$	10,054	10,054						
2. Advertising Telephone Directory (<i>all such expenses</i>)*** \$								
3. Advertising Other (<i>Specify</i>)*** \$		4,916	(4,916)					
See Attached Schedule								
4. Fund-Raising*** \$								
5. Medical Records \$								
6. Barber and Beauty Supplies (if this service is supplied directly and not by contract or fee for service)*** \$								
7. Postage \$	6,850	6,850						
* 8. Dues and Membership Fees to Professional Associations (<i>Specify</i>) \$	10,553	10,553						
See Attached Schedule								
8a. Dues to Chamber of Commerce & Other Non-Allowable Org.*** \$								
9. Subscriptions \$	900	900						
10. Contributions*** \$		200	(200)					
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** \$	297,556	499,721	(202,165)					
13. Other (<i>Specify</i>) \$	430,812	471,956	(41,144)					
See Attached Schedule								
C-14 Total Administrative & General Expenditures	\$ 4,221,711	4,802,630	(580,919)					

* Do not include Subscriptions, which should go in item 9.
 ** Schedule C-1, Page 17 must be fully completed or this expenditure will not be allowed.
 *** Facility should self-disallow the expense in the Adjustment column.

Schedule of Other Travel and Entertainment

Description	CCNH / RHNS	Adjustment	(Specify)	Adjustment	(Specify)	Adjustment
Total Other Travel and Entertainment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Schedule of Other Advertising

Description	CCNH / RHNS	Adjustment	(Specify)	Adjustment	(Specify)	Adjustment
Promotional	\$ 4,916	\$ (4,916)				
Total Other Advertising	\$ 4,916	\$ (4,916)	\$ -	\$ -	\$ -	\$ -

Schedule of Dues

Description	CCNH / RHNS	Adjustment	(Specify)	Adjustment	(Specify)	Adjustment
CAHCF	\$ 9,736					
Chamber or Commerce	\$ 167					
CT-LTMAP	\$ 350					
ACHCA	\$ 300					
Total Dues	\$ 10,553	\$ -	\$ -	\$ -	\$ -	\$ -

Schedule of Contributions

Description	CCNH / RHNS	Adjustment	(Specify)	Adjustment	(Specify)	Adjustment
	\$ 200	\$ (200)				
Total Contributions	\$ 200	\$ (200)	\$ -	\$ -	\$ -	\$ -

Schedule of Other Administrative and General

Description	CCNH / RHNS	Adjustment	(Specify)	Adjustment	(Specify)	Adjustment
Bank Charges	\$ 29,694	\$ (29,694)				
Payroll Processing Fees	\$ 25,868					
Employee Physicals/Background Checks	\$ 12,493					
Licenses	\$ 2,390					
Energy Audit	\$ 303,337					
Data Processing Fees	\$ 86,724					
CMS Penalty 2023-01-LTC-101	\$ 11,450	\$ (11,450)				
Total Other Administrative and General	\$ 471,956	\$ (41,144)	\$ -	\$ -	\$ -	\$ -

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	9/30/2023	17 37
Name & Address of Individual or Company Supplying Service	Cost of Management Service	Full Description of Mgmt. Service Provided	Indicate Where Costs are Included in Annual Report Page #/Line #
Athena Health Care Assoc., Inc, 135 South Rd, Farmington, CT	698,081	contract attached to prior year	see Below
Allocation of the above	460,733	Admin/Gen 66%	Pg 16, Line 12
	111,693	Indirect 16%	Pg 20 5k
	125,655	Direct 18%	Pg 20, Line 5J
Athena Health Care Assoc., Inc, 135 South Rd, Farmington, CT	38,988	Admin/Gen-Other Exp	Pg 16, Line 12

*** In addition to management fees reported on page 16, line m12 include any additional management company charges or allocations of home office overhead costs reported elsewhere in the Annual Report.**

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

Name of Facility		License No.	Report for Year Ended				Page	of
Valerie Manor, Inc of Torrington, CT, d/b/a Valerie Ma		1070C	9/30/2023				18	37
Item	Total	CCNH / RHNS	Adjustment	(Specify)	Adjustment	(Specify)	Adjustment	
2. Dietary								
a. In-House Preparation & Service								
1. Raw Food	\$ 485,167	485,379	(212)					
2. Non-Food Supplies	\$ 44,640	44,640						
3. Other (Specify) _____ Dishes	\$ 8,278	8,278						
b. Purchased Services (by contract other than through Management Services) (Complete Schedule C-2 att. Page 21)	\$							
c. Other (Specify) _____ Management Services	\$ 37,533	111,693	(74,160)					
2D. Total Dietary Expenditures (2a + b + c + d)	\$ 575,618	649,990	(74,372)					
2E. Dietary Questionnaire		Total	CCNH / RHNS		(Specify)	(Specify)		
F. Resident Meals: Total no. of meals served per day:*	410	410						
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 type="radio"/> Yes <input checked="" type="radio"/> No		If yes, specify cost.					
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 Man		1070C	9/30/2023				19	37
Item		Total	CCNH / RHNS	Adjustment	(Specify)	Adjustment	(Specify)	Adjustment
3. Laundry								
a. In-House Processing*		Lbs.						
1. Bed linens, cubicle curtains, draperies, gowns and other resident care items washed, ironed, and/or processed.***		Amt. \$						
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. \$	22,810	22,810				
b. Purchased Services (by contract other than through Management Services) (Complete Schedule C-2 att. Page 21)		\$						
c. Other (Specify) Supplies		\$	14,477	14,477				
3D. Total Laundry Expenditures (3a + b + c)		\$	37,287	37,287				
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	9/30/2023				20	37
Item		Total	CCNH / RHNS	Adjustment	(Specify)	Adjustment	(Specify)	Adjustment
4.	Housekeeping							
a.	In-House Care	Sq. Ft. Serviced by Personnel						
	1. Supplies - Cleaning (<i>Mops, pails, brooms, etc.</i>)	Amt. \$	52,709	52,709				
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)	\$	52,709	52,709				
5.	Resident Care (Supplies)**							
a.	Prescription Drugs***							
	1. Own Pharmacy	\$						
	2. Purchased from Procure LTC	\$		418,244	(418,244)			
b.	Medicine Cabinet Drugs	\$	39,061	56,064	(17,003)			
c.	Medical and Therapeutic Supplies	\$	353,407	384,912	(31,505)			
d.	Ambulance/Limousine***	\$		2,391	(2,391)			
e.	Oxygen							
	1. For Emergency Use	\$						
	2. Other***	\$		46,142	(46,142)			
f.	X-rays and Related Radiological Procedures***	\$		25,909	(25,909)			
g.	Dental (<i>Not dentists who should be included under salaries or fees</i>)	\$						
h.	Laboratory***	\$		107,179	(107,179)			
i.	Recreation	\$	15,776	15,776				
j.	Direct Management Services*	\$	55,136		55,136			
k.	Indirect Management Services*	\$	49,010		49,010			
l.	Cable TV	\$						
m.	Other (Specify)**** See Attached Schedule	\$	69,296	219,259	(149,963)			
n.	Physical Therapy Expense	\$						
o.	Speech Therapy Expense	\$						
5P.	Total Resident Care Expenditures (5a - 5o)	\$	581,686	1,275,876	(694,190)			

* Schedule C-1, Page 17 must be fully completed or this expenditure will not be allowed.
 ** Do not include any fees to professional staff, these should be reported on Page 13, or, if paid on salary basis, on Page 10.
 *** Facility should self-disallow the expense in the Adjustment column.
 **** ICFMR's should provide a detailed schedule of all Day Program Costs.

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 9/30/2023				Page of 21 37	
Name of Individual or Company	Address	Related ** to Owners, Operators, Officers		Explanation of Relationship	Full Explanation of Service Provided*	Total Cost/Page Ref.***				
		Yes	No			CCNH / RHNS	(Specify)	(Specify)	Pg	Line
ADP	100 Corporate Drive, Windsor, CT 06095	<input checked="" type="radio"/>	<input type="radio"/>		Payroll Processing	20,927			16	M13
CWPM	25 Norton Place, Plainville, CT 06067	<input type="radio"/>	<input checked="" type="radio"/>		Rubbish Removal	35,631			22	6F
Winterberry Gardens	2070 West St, Southington, CT 06489	<input type="radio"/>	<input checked="" type="radio"/>		Groundskeeping	21,445			22	6F
Procure LTC	1492 Highland Ave, Cheshire, CT 06410	<input checked="" type="radio"/>	<input type="radio"/>	Common Owners: Minority Interest	Pharmacy	459,322			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	9/30/2023					22	37
Item	Total	CCNH / RHNS	Adjustment	(Specify)	Adjustment	(Specify)	Adjustment	
6. Maintenance & Operation of Plant								
a. Repairs & Maintenance	\$ 124,217	124,217						
b. Heat	\$ 69,207	69,207						
c. Light & Power	\$ 92,765	92,765						
d. Water	\$ 28,713	28,713						
e. Equipment Lease (<i>Provide detail on page 22b</i>)	\$ 30,937	30,937						
f. Other (<i>itemize</i>)	\$ 131,262	131,262						
See Attached Schedule								
6g. Total Maint. & Operating Expense (6a - 6f)	\$ 477,101	477,101						
7. Depreciation (<i>complete schedule page 23*</i>)								
a. Land Improvements	\$							
b. Building & Building Improvements	\$							
c. Non-Movable Equipment	\$ 3,827	3,827						
d. Movable Equipment	\$ 48,763	53,756	(4,993)					
*7e. Total Depreciation Costs (7a + b + c + d)	\$ 52,590	57,583	(4,993)					
8. Amortization (<i>Complete att. Schedule Page 24*</i>)								
a. Organization Expense	\$							
b. Mortgage Expense	\$ 2,343	2,343						
c. Leasehold Improvements	\$ 142,872	142,872						
d. Other (<i>Specify</i>)	\$							
*8e. Total Amortization Costs (8a + b + c + d)	\$ 145,215	145,215						
9. Rental payments on leased real property less real estate taxes included in item 10b	\$ 1,177,046	1,177,046						
10. Property Taxes								
a. Real estate taxes paid by owner	\$							
b. Real estate taxes paid by lessor	\$ 230,559	230,559						
c. Personal property taxes	\$ 43,866	43,866						
11. Total Property Expenses (7e + 8e + 9 + 10)	\$ 1,649,276	1,654,269	(4,993)					

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

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	9/30/2023			22b	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	15,330	
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 type="radio"/> No
Total ***							30,937	

* 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.

Depreciation Schedule

Name of Facility Valerie Manor, Inc of Torrington, CT, d/b/a Valerie Manor			License No. 1070C		Report for Year Ended 9/30/2023			Page 23	of 37				
Property Item			Historical Cost Exclusive of Land	Less Salvage Value	Cost to Be Depreciated	Accumulated Depreciation to Beginning of Year's Operations	Method of Computing Depreciation	Useful Life	Depreciation for This Year	Totals			
A. Land Improvements													
1. Acquired prior to this report period													
2. Disposals (attach schedule)													
3. Acquired during this report period (attach schedule)													
A-4. Subtotal													
B. Building and Building Improvements													
1. Acquired prior to this report period													
2. Disposals (attach schedule)													
3. Acquired during this report period (attach schedule)													
B-4. Subtotal													
C. Non-Movable Equipment													
1. Acquired prior to this report period			653,560		653,560	628,750	SL	Various	3,827				
2. Disposals (attach schedule)													
3. Acquired during this report period (attach schedule)													
C-4. Subtotal										3,827			
		Is a mileage logbook maintained?		Date of Acquisition		Historical Cost Exclusive of Land	Less Salvage Value	Cost to Be Depreciated	Accumulated Depreciation to Beginning of Year's Operations	Method of Computing Depreciation	Useful Life	Depreciation for This Year	Totals
		Yes	No	Month	Year								
D. Movable Equipment													
1. Motor Vehicles (Specify name, model and year of each vehicle)													
a.													
b.													
c.													
d.													
2. Movable Equipment													
a. Acquired prior to this report period					9	2022	1,781,642	1,781,642	1,592,542	S/L	Various	48,791	
b. Disposals (attach schedule)													
Acquired during this report period (attach schedule):													
c. Administrative					9	2023	83,419	83,419		S/L	Various	4,965	
d. Standard Resident													
e. Specialized Resident													
Total Acquired during this report period							83,419	83,419				4,965	
D-3. Subtotal													53,756
E. Total Depreciation													57,583

Schedule of Movable Equipment Acquired during this report period

Acquisition Date	Description of Item	Pick One	Cost	Useful Life	Depreciation
		Movable Category			
Additions:					
Dec-22	Isolation Carts	Administrative	\$ 1,776	5	\$ 178
Dec-22	Wheelchairs	Administrative	\$ 1,340	5	\$ 134
Jan-23	Bed Controls	Administrative	\$ 3,378	5	\$ 338
Feb-23	Ice Machine	Administrative	\$ 7,434	10	\$ 372
Feb-23	Mattresses	Administrative	\$ 2,154	5	\$ 215
Mar-23	Washing Machines	Administrative	\$ 40,986	10	\$ 2,049
Mar-23	Mattresses	Administrative	\$ 1,795	5	\$ 180
Apr-23	TVs	Administrative	\$ 1,446	5	\$ 145
Jun-23	Defibrillators	Administrative	\$ 1,022	5	\$ 102
Jul-23	Wanderguard	Administrative	\$ 2,525	10	\$ 126
Sep-23	Shredder	Administrative	\$ 2,962	5	\$ 296
Sep-23	Ice Machine	Administrative	\$ 8,118	10	\$ 406
Sep-23	Ice Machine	Administrative	\$ 8,483	10	\$ 424
Total additions for Movable Equipment			\$ 83,419		\$ 4,965 *
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
Nov-22	Toilet Flange	\$ 1,175	20	\$ 29
Jan-23	AC	\$ 11,324	10	\$ 566
Feb-23	Boiler	7125	10	356
Feb-23	Thermostat System	2550	10	128
Feb-23	Door Keypads	1340	10	67
Mar-23	Zone Valves	3560	10	178
May-23	AV	2070	10	104
Jun-23	5g Alarm	2276	15	76
Jun-23	Alarm Horns	1846	10	92
Jul-23	Bathroom Renovation	31890	10	1595
Sep-23	Fire Alarms	7536	10	377
Sep-23	Sprinkler	7383	25	148
Sep-23	AC	4875	20	122
Sep-23	AC	4592	20	115
Total additions for Leasehold Improvement		\$ 89,542		\$ 3,953 *
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		9/30/2023			24	37
Item	Date of Acquisition		Length of Amortization	Cost to Be Amortized	Accumulated Amort. to Beginning of Year's Operations	Basis for Computing Amortization**	Rate %	Amortization for This Year	Totals
	Month	Year							
A. Organization Expense									
1.									
2.									
3.									
A-4. Subtotal									
B. Mortgage Expense									
1. Deferred Finance Fees - Greystone	7	2020	1 year	82,013	5,858	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	2022	Various	4,080,044	2,917,359	SL	Var	138,919	
2. Disposals (attach schedule)									
3. Acquired during this report period (attach schedule)	9	2023	Various	89,542		SL	Var	3,953	
C-4. Subtotal									142,872
D. Total Amortization									145,215

* 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 9/30/2023	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
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 _____		10,946,773		
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	9/30/2023				26	37
Item		Total	CCNH / RHNS	Adjustment	(Specify)	Adjustment	(Specify)	Adjustment
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, C		1070C		9/30/2023				27	37	
Item				Total	CCNH / RHNS	Adjustment	(Specify)	Adjustment	(Specify)	Adjustment
Subtotals Brought Forward:										
12. C. Movable Equipment										
1. Automotive Equipment				\$						
A. Item		Rate	Amount							
Lender										
Address of Lender										
2. Other (Specify)				\$						
A. Item		Rate	Amount							
Lender										
Address of Lender										
B. Item		Rate	Amount							
Lender										
Address of Lender										
12. C. 3. Total Movable Equipment Interest Expense (C1 + 2)				\$						
12. D. Other Interest Expense (Specify) Vendor Interest				\$	26,115	26,115				
13. Total All Interest Expense (12B7 + 12C3 + 12D)				\$	26,115	26,115				
14. Insurance										
a. Insurance on Property (buildings only)				\$	181,504	181,504				
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)				\$	181,504	181,504				
15. Total All Expenditures (A-13 thru C-14)				\$	17,497,724	19,212,439	(1,714,715)			

F. Statement of Revenue

Name of Facility	License No.	Report for Year Ended		Page	of
Valerie Manor, Inc of Torrington, CT, d/t 1070C		9/30/2023		30	37
Item	Total	CCNH / RHNS	(Specify)	(Specify)	
I. Resident Room, Board & Routine Care Revenue					
1. a. Medicaid Residents (<i>CT only</i>)	\$ 23,370,479	23,370,479			
b. Medicaid Room and Board Contractual Allowance **	\$ (13,449,686)	(13,449,686)			
2. a. Medicaid (<i>All other states</i>)	\$				
b. Other States Room and Board Contractual Allowance **	\$				
3. a. Medicare Residents (<i>all inclusive</i>)	\$ 4,145,246	4,145,246			
b. Medicare Room and Board Contractual Allowance **	\$ (2,689)	(2,689)			
4. a. Private-Pay Residents and Other	\$ 4,202,307	4,202,307			
b. Private-Pay Room and Board Contractual Allowance **	\$ (925,025)	(925,025)			
II. Other Resident Revenue					
1. a. Prescription Drugs - Medicare	\$ 249,814	249,814			
b. Prescription Drugs - Medicare Contractual Allowance **	\$ (249,814)	(249,814)			
c. Prescription Drugs - Non-Medicare	\$ 231,876	231,876			
d. Prescription Drugs - Non-Medicare Contractual Allowance **	\$ (231,876)	(231,876)			
2. a. Medical Supplies - Medicare	\$ 16,405	16,405			
b. Medical Supplies - Medicare Contractual Allowance **	\$ (4,298)	(4,298)			
c. Medical Supplies - Non-Medicare	\$ 49,215	49,215			
d. Medical Supplies - Non-Medicare Contractual Allowance **	\$ (49,215)	(49,215)			
3. a. Physical Therapy - Medicare	\$ 915,447	915,447			
b. Physical Therapy - Medicare Contractual Allowance **	\$ (721,236)	(721,236)			
c. Physical Therapy - Non-Medicare	\$ 364,840	364,840			
d. Physical Therapy - Non-Medicare Contractual Allowance **	\$ (364,840)	(364,840)			
4. a. Speech Therapy - Medicare	\$ 217,126	217,126			
b. Speech Therapy - Medicare Contractual Allowance **	\$ (165,720)	(165,720)			
c. Speech Therapy - Non-Medicare	\$ 93,000	93,000			
d. Speech Therapy - Non-Medicare Contractual Allowance **	\$ (93,000)	(93,000)			
5. a. Occupational Therapy - Medicare	\$ 1,037,831	1,037,831			
b. Occupational Therapy - Medicare Contractual Allowance **	\$ (779,658)	(779,658)			
c. Occupational Therapy - Non-Medicare	\$ 366,435	366,435			
d. Occupational Therapy - Non-Medicare Contractual Allowance **	\$ (366,435)	(366,435)			
6. a. Other (<i>Specify</i>) - Medicare	\$				
b. Other (<i>Specify</i>) - Non-Medicare	\$ 12,074	12,074			
III. Total Resident Revenue (Section I. thru Section II.)	\$ 17,868,603	17,868,603			
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>)	\$ 58,856	63,031	(4,175)		
6. Private Duty Nurses' Fees	\$				
7. Barber, Coffee, Beauty and Gift shops	\$				
8. Other (<i>Specify</i>)	\$ 64,390	64,390			
V. Total Other Revenue (1 thru 8)	\$ 123,246	127,421	(4,175)		
VI. Total All Revenue (III +V)	\$ 17,991,849	17,996,024	(4,175)		

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

Schedule of Other Non-Medicare Resident Revenue

Related Exp

Page Ref	Description	CCNH / RHNS	(Specify)	(Specify)
N/A	Misc Revenue From CRF Funding	\$ 8,046		
	Telehealth Services	\$ 4,028		
Total Other Resident Revenue		\$ 12,074	\$ -	\$ -

Interest Income

Account

Page Ref	Account	Balance	CCNH / RHNS	(Specify)	(Specify)
Pg 31, A2	Interest on A/R	N/A	\$ 4,175	\$ (4,175)	
Pg 31, A3	ERC Interest	N/A	\$ 58,856		
Total Interest Income			\$ 63,031	\$ (4,175)	\$ -

Schedule of Other Revenue

Page Ref	Description	CCNH / RHNS	(Specify)	(Specify)
N/A	Bad Debt Recoveries	\$ 64,390		
Total Other Revenue		\$ 64,390	\$ -	\$ -

G. Balance Sheet

Name of Facility	License No.	Report for Year Ended	Page	of
Valerie Manor, Inc of Torrington, CT, c	1070C	9/30/2023	31	37
Account			Amount	
Assets				
A. Current Assets				
1. Cash (<i>on hand and in banks</i>)			\$	25,978
2. Resident Accounts Receivable (Less Allowance for Bad Debts)			\$	1,584,461
3. Other Accounts Receivable (Excluding Owners or Related Parties)			\$	
4. Inventories			\$	30,585
5. Prepaid Expenses			\$	305,076
a. Prepaid Insurance	119,123			
b. Prepaid Expenses	185,953			
c. _____				
d. See Schedule				
6. Interest Receivable			\$	
7. Medicare Final Settlement Receivable			\$	
8. Other Current Assets (<i>itemize</i>)			\$	

See Schedule				
A-9. Total Current Assets (Lines A1 thru 8)			\$	1,946,100
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>4,169,586</u>		\$	1,109,355
	Accum. Depreciation <u>3,060,231</u>	Net		
5. Non-Movable Equipment	*Historical Cost <u>653,560</u>		\$	20,983
	Accum. Depreciation <u>632,577</u>	Net		
6. Movable Equipment	*Historical Cost <u>1,857,606</u>		\$	211,308
	Accum. Depreciation <u>1,646,298</u>	Net		
7. Motor Vehicles	*Historical Cost _____		\$	
	Accum. Depreciation _____	Net		
8. Minor Equipment-Not Depreciable			\$	
9. Other Fixed Assets (<i>itemize</i>)			\$	7,453
Equipment Carryforward AJE	7,453			
See Schedule				
B-10. Total Fixed Assets (Lines B1 thru 9)			\$	1,349,099

* 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	Project Development	\$ 19,715
32	D-7	Deposit-IRS \$303534, Deposit-Utilities \$3686	\$ 99,782
32	D-7	Deferred Finance Fees	\$ 76,812
Total Other Assets			\$ 196,309

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 9/30/2023	Page 32	of 37
Account			Amount	
Total Brought Forward:			\$	3,295,199
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>)			\$	196,309

See Schedule				
			196,309	
D-8. Total Investments and Other Assets (Lines D1 thru 7)			\$	649,669
D-9. Total All Assets (Lines A9 + B10 + C8 + D8)			\$	3,944,868

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

G. Balance Sheet (cont'd)

Name of Facility		License No.	Report for Year Ended	Page	of
Valerie Manor, Inc of Torrington, CT, d/b/a V		1070C	9/30/2023	33	37
Account				Amount	
Liabilities					
A. Current Liabilities					
1. Trade Accounts Payable				\$	4,588,554
2. Notes Payable (<i>itemize</i>)				\$	(1,530,534)
Notes Payable					(1,530,534)
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>)				\$	468,578
5. Accrued Payroll (<i>Owners and/or Stockholders only</i>)				\$	
6. Accrued Payroll Taxes Payable				\$	298,166
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>)				\$	3,285,855
Provider Taxes Due		3,075,562			
Acc'd Operating Expenses		210,068			
Acc'd Expense - CT State Sales Tax		225			
See Schedule					
A-13. Total Current Liabilities (Lines A1 thru 12)				\$	7,110,619

* 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 9/30/2023	Page 34	of 37
Account			Amount	
Total Brought Forward:			7,110,619	
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>)				\$ 1,178,835
Name and Address of Lender	Amount	Loan Date		
Due to Landlord	922,720			
Procure Note	256,115			
4. Other Long-Term Liabilities (<i>itemize</i>)				\$ (6,862,539)
Due to/from Affiliates		(6,995,475)		
Procure MA note		28,531		
Procure Note		104,405		
See Schedule				
B-5. Total Long-Term Liabilities (Lines B1 thru 4)				\$ (5,683,704)
C. Total All Liabilities (Lines A-13 + B-5)				\$ 1,426,915

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	9/30/2023	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			\$	3,714,368
6. Gain or Loss for Period			\$	(1,216,415)
	10/1/2022	thru	9/30/2023	
7. Total Net Worth			\$	2,517,953
C. Total Reserves and Net Worth			\$	2,517,953
D. Total Liabilities, Reserves, and Net Worth			\$	3,944,868

H. Changes in Total Net Worth

Name of Facility Valerie Manor, Inc of Torrington, CT, d/	License No. 1070C	Report for Year Ended 9/30/2023	Page 36	of 37
Account			Amount	
A. Balance at End of Prior Period as shown on Report of 09/30/2022			\$	805,408
B. Total Revenue (<i>From Statement of Revenue Page 30</i>)			\$	17,996,024
C. Total Expenditures (<i>From Statement of Expenditures Page 27</i>)			\$	19,212,439
D. Net Income or Deficit			\$	(1,216,415)
E. Balance			\$	(411,007)
F. Additions				
1. Additional Capital Contributed (<i>itemize</i>)				
PY ERC Entry	2,928,957			
Rounding	3			
2. Other (<i>itemize</i>)				
F-3. Total Additions				
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			\$	2,517,953
				09/30/23

I. Preparer's/Reviewer's Certification

Name of Facility Valerie Manor, Inc of Torrington, CT,	License No. 1070C	Report for Year Ended 9/30/2023	Page 37	of 37
<i>Check appropriate category</i>				
Chronic and Convalescent Nursing <input checked="" type="checkbox"/> Home (CCNH) & RHNS Combined	<input type="checkbox"/> (Specify)	<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		
Amanda Doncet		860-751-3900		
Contact Email Address				
adoncet@athenahealthcare.com				