

State of Connecticut



Annual Report of Long-Term Care Facility Cost Year 2018

Name of Facility (as licensed) Valerie Manor, Inc of Torrington, CT, d/b/a Valerie Manor	
Address (No. & Street, City, State, Zip Code) 1360 Toringford Road Torrington, CT 06790	
Type of Facility <input checked="" type="checkbox"/> Chronic and Convalescent Nursing Home only (CCNH) <input type="checkbox"/> Rest Home with Nursing Supervision only (RHNS) <input type="checkbox"/> Other	
Report for Year Beginning 10/1/2017	Report for Year Ending 9/30/2018

License Numbers:	CCNH 1070C	RHNS	Other	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 9/30/2018	Page 1	of 37
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Administrator's/Owner's Certification

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

I HEREBY CERTIFY that I have read the above statement and that I have examined the accompanying Cost Report and supporting schedules prepared for Valerie Manor, Inc of Torrington, CT, d/b/a Valerie Manor [facility name], for the cost report period beginning October 1, 2017 and ending September 30, 2018, and that to the best of my knowledge and belief, it is a true, correct, and complete statement prepared from the books and records of the provider(s) in accordance with applicable instructions.

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

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

Signed (Administrator)		Date	Signed (Owner)		Date
Printed Name (Administrator) Marisa Jones			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 10/1/2017	To 9/30/2018	
Address of Facility 1360 Torrington Road Torrington, CT 06790				
Report Prepared By Athena Health Care Associates, Inc	Phone Number (860) 751-3900	Date 2/15/2019		
Item	Total	CCNH	RHNS	Other
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 9/30/2018	Page 2	of 37
Name of Facility (as shown on license) Valerie Manor, Inc of Torrington, CT, d/b/a Valerie Manor		Address (No. & Street, City, State, Zip) 1360 Torrington Road Torrington, CT 06790		
License Numbers:	CCNH 1070C	RHNS	Other	Medicare Provider No. 07-5332
Type of Facility (Check appropriate box(es))				
<input checked="" type="checkbox"/> Chronic and Convalescent Nursing Home only (CCNH) <input type="checkbox"/> Rest Home with Nursing Supervision only (RHNS) <input type="checkbox"/> Other				
Type of Ownership (Check appropriate box)				
<input type="radio"/> Proprietorship <input type="radio"/> LLC <input type="radio"/> Partnership <input checked="" type="radio"/> Profit Corp. <input type="radio"/> Non-Profit Corp. <input type="radio"/> Government <input type="radio"/> Trust				
If this facility opened or closed during report year provide:		Date Opened	Date Closed	
Has there been any change in ownership or operation during this report year? <input type="radio"/> Yes <input checked="" type="radio"/> No If "Yes," explain fully.				
Administrator				
Name of Administrator Marisa Jones		Nursing Home Administrator's License No.:	001910	
Other Operators/Owners who are assistant administrators (full or part time) of this facility.				
Name Not Applicable		License No.:		

General Information and Questionnaire Corporate Owners

Name of Facility Valerie Manor, Inc of Torrington, CT, d/b/a V	License No. 1070C	Report for Year Ended 9/30/2018	Page 3A	of 37
If this facility is owned or operated as a corporation, provide the following information:				
Legal Name of Corporation	Business Address		State(s) in Which Incorporated	
Valerie Manor, Inc	1360 Torrington Rd, Torrington, CT 06790		CT	
Name of Directors, Officers	Business Address	Title	No. Shares Held by Each	
Lawrence G. Santilli	1360 Torrington Rd, Torrington, CT 06790	President	6334.59	
Michael E Mosier	1360 Torrington Rd, Torrington, CT 06790	Treasurer/ Secretary		
Names of Stockholders Owning at Least 10% of Shares				
Custodians for Lawrence E Santilli	1360 Torrington Rd, Torrington, CT 06790		2305.41	

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**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 9/30/2018	Page 4	of 37
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Are any individuals receiving compensation from the facility related through marriage, ability to control, ownership, family or business association? Yes No If "Yes," provide the Name/Address and complete the information on Page 11 of the report.

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

Name of Related Individual or Company	Business Address	Also Provides Goods/Services to Non-Related Parties			Description of Goods/Services Provided	Indicate Where Costs are Included in Annual Report Page # / Line #	Cost Reported	Actual Cost to the Related Party
		Yes	No	%**				
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	1,080,000	1,080,000
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	320,598	320,598
Athena Health Care Assoc 401k Plan	135 South Rd, Farmington, CT 06032	<input type="radio"/>	<input checked="" type="radio"/>		Facility Participates in common 401k plan			
Misc Facilities	Various	<input checked="" type="radio"/>	<input type="radio"/>	>98%	Interfacility Loans Payable	Pg 33 A2		
Laurel Ridge Health Care Center	642 Danbury Rd, Ridgefield, CT 06877	<input checked="" type="radio"/>	<input type="radio"/>	>98%	Bank Fees	Pg 16 M13	4,258	4,258
Procure LTC	1492 Highland Ave, Chesire, CT 06410	<input checked="" type="radio"/>	<input type="radio"/>	>50%	Pharmacy Services	Pg 20 5A2 & 5B	397,397	397,397
		<input type="radio"/>	<input checked="" type="radio"/>					
		<input type="radio"/>	<input checked="" type="radio"/>					

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

General Information and Questionnaire

Basis for Allocation of Costs

Name of Facility Valerie Manor, Inc of Torrington, CT, d/b/a Vale	License No. 1070C	Report for Year Ended 9/30/2018	Page 5	of 37
If the facility is licensed as CDH and/or RCH or provides AIDS or TBI services with special Medicaid rates, costs must be allocated to CCNH and RHNS as follows:				
Item	Method of Allocation			
Dietary	Number of meals served to residents			
Laundry	Number of pounds processed			
Housekeeping	Number of square feet serviced			
Nursing	Number of hours of routine care provided by EACH employee classification, i.e., Director (or Charge Nurse), Registered Nurses, Licensed Practical Nurses, Aides and Attendants			
Direct Resident Care Consultants	Number of hours of resident care provided by EACH specialist (<i>See listing page 13</i>)			
Maintenance and operation of plant	Square feet			
Property costs (depreciation)	Square feet			
Employee health and welfare	Gross salaries			
Management services	Appropriate cost center involved			
All other General Administrative expenses	Total of Direct and Allocated Costs			
The preparer of this report must answer the following questions applicable to the cost information provided.				
1. In the preparation of this Report, were all costs allocated as required? <input type="radio"/> Yes <input checked="" type="radio"/> No If "No," explain fully why such allocation was not made.				
Not Applicable				
2. Explain the allocation of related company expenses and attach copy of appropriate supporting data.				
Not Applicable				
3. Did the Facility appropriately allocate and self-disallow direct and indirect costs to non-nursing home cost centers? (e.g., Assisted Living, Home Health, Outpatient Services, Adult Day Care Services, etc.)				
<input type="radio"/> Yes <input checked="" type="radio"/> No If "No," explain fully why such allocation was not made.				
Not Applicable: No Non-Nursing Home Cost Centers				

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	9/30/2018			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	42 Months	1,116	1,116	
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	03/07/13	48 Months	14,396	14,396	
HP Financial Services, 200 Connell Drive, Suite 500 Berkeley Heights, NJ 07922	<input type="radio"/>	<input checked="" type="radio"/>	PCC Equipment	08/21/13	60 Months	7,050	6,996	
	<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 ***							37,838	

* 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 9/30/2018	Page 7	of 37
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The records of this facility for the period covered by this report were maintained on the following basis:
 Accrual Cash Modified Cash

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

Independent Accounting Firm

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

Services Provided by This Firm (*describe fully*)

1 Audit Year End Financials (Allow)	\$ 22,500
2 Medicare Cost Report (Allow)	\$ 2,700
3	\$
4	\$
	Charge for Services Provided
	\$ 25,200

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 Donald Light	860-567-0451
5 Senior Planning Services	855-775-2664

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
 4 204 Goodhouse Rd, Litchfield, CT 06759
 5 100 Boulevard of the Americas, Lakewood, NJ 08701

Services Provided by This Firm (*describe fully*)

1 Audit Letter:Allow \$615; Annual Report:Allow \$190;General Matters:Disallow \$346	\$ 1,151
2 A/R Collection issues : Disallow	\$ 2,953
3 A/R Collection issues: Disallow	\$ 225
4 A/R Collection issues: Disallow	\$ 67
5 Medicaid Application: Disallow	\$ 2,500
	Charge for Services Provided
	\$ 6,896

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 9/30/2018				Page 8	of 37			
	Total All Levels	Total CCNH Level	Total RHNS Level	Total Other	Period 10/1 Thru 6/30				Period 7/1 Thru 9/30				
					Total	CCNH	RHNS	Other	Total	CCNH	RHNS	Other	
1. Certified Bed Capacity													
A. On last day of PREVIOUS report period	151	151			151	151			151	151			
B. On last day of THIS report period	151	151			151	151			151	151			
2. Number of Residents													
A. As of midnight of PREVIOUS report period	145	145			145	145			144	144			
B. As of midnight of THIS report period	142	142			144	144			142	142			
3. Total Number of Days Care Provided During Period													
A. Medicare	7,962	7,962			5,973	5,973			1,989	1,989			
B. Medicaid (Conn.)	39,436	39,436			29,536	29,536			9,900	9,900			
C. Medicaid (other states)													
D. Private Pay	4,287	4,287			3,159	3,159			1,128	1,128			
E. State SSI for RCH													
F. Other (Specify) Managed Care	553	553			450	450			103	103			
G. Total Care Days During Period (3A thru F)	52,238	52,238			39,118	39,118			13,120	13,120			
4. Total Number of Days Not Included in Figures in 3G for Which Revenue Was Received for Reserved Beds													
A. Medicaid Bed Reserve Days	46	46			17	17			29	29			
B. Other Bed Reserve Days	27	27			24	24			3	3			
5. Total Resident Days (3G + 4A + 4B)	52,311	52,311			39,159	39,159			13,152	13,152			

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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 9/30/2018			Page 9		of 37		
4. Were there any changes in the certified bed capacity during the report year? <input type="radio"/> Yes <input checked="" type="radio"/> No													
If "YES", provide the following information:													
Date of Change	Place of Change			Change in Beds						Capacity After Change			Reason for Change
	CCNH (1)	RHNS (2)	Other (3)	Lost			Gained			CCNH	RHNS	Other	
				(1)	(2)	(3)	(1)	(2)	(3)				
5. If there was any change in certified bed capacity during the report year (as reported in item 4 above) provide the number of RESIDENT DAYS for 90 days following the change.													
Change in Resident Days									CCNH	RHNS	Other		
1st change													
2nd change													
3rd change													
4th change													
6. Number of Residents and Rates on September 30 of Cost Year													
Item	Medicare		Medicaid		Self-Pay			Other State Assisted					
	CCNH	RHNS	CCNH	RHNS	CCNH	RHNS	Other	R.C.H.	ICF-MR				
No. of Residents	14		104		14		10						
Per Diem Rate													
a. One bed rm.	539.62		218.41		572.00		443.54						
b. Two bed rms.	539.62		218.41		550.00		443.54						
c. Three or more bed rms.													
7. Total Number of Physical Therapy Treatments									TOTAL	CCNH	RHNS	Other	
A. Medicare - Part B									5,535	5,535			
B. Medicaid (Exclusive of Part B)													
1. Maintenance Treatments									558	558			
2. Restorative Treatments													
C. Other									18,221	18,221			
D. Total Physical Therapy Treatments									24,314	24,314			
8. Total Number of Speech Therapy Treatments													
A. Medicare - Part B									325	325			
B. Medicaid (Exclusive of Part B)													
1. Maintenance Treatments									14	14			
2. Restorative Treatments													
C. Other									1,221	1,221			
D. Total Speech Therapy Treatments									1,560	1,560			
9. Total Number of Occupational Therapy Treatments													
A. Medicare - Part B									6,725	6,725			
B. Medicaid (Exclusive of Part B)													
1. Maintenance Treatments									485	485			
2. Restorative Treatments													
C. Other									18,062	18,062			
D. Total Occupational Therapy Treatments									25,272	25,272			

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CSP-10 Rev. 9/2002

Report of Expenditures - Salaries & Wages

Name of Facility Valerie Manor, Inc of Torrington, CT, d/b/a Valerie Manor	License No. 1070C	Report for Year Ended 9/30/2018	Page 10	of 37		
Are time records maintained by all individuals receiving compensation? <input checked="" type="radio"/> Yes <input type="radio"/> No						
Total Cost and Hours						
Item	CCNH	Hours	RHNS	Hours	Other	Hours
A. Salaries and Wages*						
1. Operators/Owners (Complete also Sec. I of Schedule A1)						
2. Administrator(s) (Complete also Sec. III of Schedule A1)	150,282	2,076				
3. Assistant Administrator (Complete also Sec. IV of Schedule A1)						
4. Other Administrative Salaries (telephone operator, clerks, receptionists, etc.)	247,295	9,365				
5. Dietary Service						
a. Head Dietitian						
b. Food Service Supervisor	62,539	2,046				
c. Dietary Workers	452,239	32,361				
6. Housekeeping Service						
a. Head Housekeeper	58,039	2,157				
b. Other Housekeeping Workers	245,542	19,318				
7. Repairs & Maintenance Services						
a. Engineer or Chief of Maintenance	60,592	2,135				
b. Other Maintenance Workers	47,718	2,393				
8. Laundry Service						
a. Supervisor						
b. Other Laundry Workers	144,498	9,547				
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	220,363	4,290				
b. RN						
1. Direct Care	505,643	12,770				
2. Administrative**	487,564	16,835				
c. LPN						
1. Direct Care	1,242,225	47,961				
2. Administrative**						
d. Aides and Attendants	1,828,473	122,913				
e. Physical Therapists	676,905	19,298				
f. Speech Therapists	71,217	1,560				
g. Occupational Therapists	432,158	10,933				
h. Recreation Workers	234,103	10,693				
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	212,334	7,129				
n. Marketing						
o. Other (Specify) See Attached Schedule						
<i>A-13. Total Salary Expenditures</i>	7,379,729	335,780				

* 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	9/30/2018				11	37
Name	Salary Paid			Fringe Benefits and/or Other Payments (describe fully)	Full Description of Services Rendered	Total Hours Worked	Line Where Claimed on Page 10	Name and Address of All Other Employment**	Total Hours Worked	Compensation Received
	CCNH	RHNS	Other							
Section I - Operators/Owners										
Not Applicable										
Section II - Other related parties of Operators/Owners employed in and paid by facility (EXCEPT those who may be the Administrator or Assistant Administrators who are identified on Page 12).										
Not Applicable										

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

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

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

Name of Facility (as licensed)				License No.	Report for Year Ended			Page	of	
Valerie Manor, Inc of Torrington, CT, d/b/a Valerie Manor				1070C	9/30/2018			12	37	
Name	Salary Paid			Fringe Benefits and/or Other Payments (describe fully)	Full Description of Services Rendered	Total Hours Worked	Line Where Claimed on Page 10	Name and Address of All Other Employment**	Total Hours Worked	Compensation Received
	CCNH	RHNS	Other							
Section III - Administrators***										
Marisa Jones (10/1/2014-9/30/18)	150,282			Health & life insurances, Payroll Taxes	Day to day operations of the nursing home facility.	2,076	A2			
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	9/30/2018	13	37		
	Total Cost and Hours					
Item	CCNH	Hours	RHNS	Hours	Other	Hours
*B. Direct care consultants paid on a fee for service basis in lieu of salary (For all such services complete Schedule B1)						
1. Dietitian						
2. Dentist	16,399	39				
3. Pharmacist	14,698	288				
4. Podiatrist						
5. Physical Therapy						
a. Resident Care						
b. Other						
6. Social Worker						
7. Recreation Worker						
8. Physicians						
a. Medical Director (entire facility)	96,000	559				
b. Utilization Review (Title 18 and 19 only) monthly meeting						
c. Resident Care**	695	8				
d. Administrative Services facility						
1. Infection Control Committee (Quarterly meetings)						
2. Pharmaceutical Committee (Quarterly meetings)						
3. Staff Development Committee (Once annually)						
e. Other (Specify)						
9. Speech Therapist						
a. Resident Care	3,960	44				
b. Other						
10. Occupational Therapist						
a. Resident Care						
b. Other						
11. Nurses and aides and attendants						
a. RN						
1. Direct Care						
2. Administrative***	3,907	65				
b. LPN						
1. Direct Care						
2. Administrative***						
c. Aides						
d. Other						
12. Other (Specify) See Attached Schedule	1,950	10				
B-13 Total Fees Paid in Lieu of Salaries	137,609	1,013				

* 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 9/30/2018	Page 14	of 37
Name & Address of Individual	Full Explanation of Service	Related** to Owners, Operators, Officers		Explanation of Relationship	
		Yes	No		
Dr. Amor Lomibao, 115 Spencer St, Winsted, CT 06098	Medical Director/Medical Staff	<input type="radio"/>	<input checked="" type="radio"/>		
Dr. Ethan Nguyen, 115 Spencer St, Winsted, CT 06098	Asst Medical Director/Medical Staff	<input type="radio"/>	<input checked="" type="radio"/>		
Vista Behavioral Health, LLC, 152 Simsbury Rd, Avon, CT 06001	Medical Staff	<input type="radio"/>	<input checked="" type="radio"/>		
Athena Healthcare, 135 South Rd, Farmington, CT 06032	MDS Fill In	<input checked="" type="radio"/>	<input type="radio"/>	Common Owners	
Procure LTC, 1492 Highland Ave, Chesire, CT 06410	Pharmacist	<input checked="" type="radio"/>	<input type="radio"/>	Common Owners: Minority Interest	
Healthdrive Group, One Prestige Drive Suite 107, Meriden, CT 06450	Dental, Audiology, & Optomology Services	<input type="radio"/>	<input checked="" type="radio"/>		
Southern CT Vascular Center, LLC, 495 Hawley Ln #2-A, Stratford, CT 06614	Physician	<input type="radio"/>	<input checked="" type="radio"/>		
Swallowing Diagnostics, LLC(SDX), PO Box 484, Avon, CT 06001	Speech Therapy	<input type="radio"/>	<input checked="" type="radio"/>		
		<input type="radio"/>	<input checked="" type="radio"/>		
		<input type="radio"/>	<input checked="" type="radio"/>		
		<input type="radio"/>	<input checked="" type="radio"/>		
		<input type="radio"/>	<input checked="" type="radio"/>		
		<input type="radio"/>	<input checked="" type="radio"/>		
		<input type="radio"/>	<input checked="" type="radio"/>		
		<input type="radio"/>	<input checked="" type="radio"/>		
		<input type="radio"/>	<input checked="" type="radio"/>		
		<input type="radio"/>	<input checked="" type="radio"/>		
		<input type="radio"/>	<input checked="" type="radio"/>		
		<input type="radio"/>	<input checked="" type="radio"/>		
		<input type="radio"/>	<input checked="" type="radio"/>		
		<input type="radio"/>	<input checked="" type="radio"/>		
		<input type="radio"/>	<input checked="" type="radio"/>		
		<input type="radio"/>	<input checked="" type="radio"/>		

* 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	9/30/2018	15	37
Item	Total	CCNH	RHNS	Other
1. Administrative and General				
a. Employee Health & Welfare Benefits				
1. Workmen's Compensation	\$ 320,598	320,598		
2. Disability Insurance	\$			
3. Unemployment Insurance	\$ 76,306	76,306		
4. Social Security (F.I.C.A.)	\$ 535,460	535,460		
5. Health Insurance	\$ 1,159,541	1,159,541		
6. Life Insurance (employees only) (not-owners and not-operators)	\$			
7. Pensions (Non-Discriminatory) (not-owners and not-operators)	\$ 30,923	30,923		
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*	\$ 55,351	55,351		
d. Accounting and Auditing	\$ 25,200	25,200		
e. Legal (<i>Services should be fully described on Page 7</i>)	\$ 6,896	6,896		
f. Insurance on Lives of Owners and Operators (<i>Specify</i>)*	\$			
g. Office Supplies	\$ 74,639	74,639		
h. Telephone and Cellular Phones				
1. Telephone & Pagers	\$ 29,081	29,081		
2. Cellular Phones	\$ 2,168	2,168		
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*	\$ 250	250		
2. Other (<i>Specify</i>) See Attached Schedule	\$			
3. Resident Day User Fee	\$ 932,216	932,216		
Subtotal	\$ 3,248,629	3,248,629		

* 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	9/30/2018		16	37
Item	Total	CCNH	RHNS	Other	
<i>Subtotals Brought Forward:</i>	3,248,629	3,248,629			
1. Travel and Entertainment					
1. Resident Travel and Entertainment	\$				
2. Holiday Parties for Staff	\$ 6,376	6,376			
3. Gifts to Staff and Residents	\$ 16,907	16,907			
4. Employee Travel	\$ 1,056	1,056			
5. Education Expenses Related to Seminars and Conventions	\$ 4,178	4,178			
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>)	\$ 7,346	7,346			
2. Advertising Telephone Directory (<i>all such expenses</i>)***	\$ 846	846			
3. Advertising Other (<i>Specify</i>)*** See Attached Schedule	\$ 16,906	16,906			
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	\$ 8,493	8,493			
* 8. Dues and Membership Fees to Professional Associations (<i>Specify</i>) See Attached Schedule	\$ 11,378	11,378			
8a. Dues to Chamber of Commerce & Other Non-Allowable Org.***	\$ 1,667	1,667			
9. Subscriptions	\$				
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**	\$ 487,587	487,587			
13. Other (<i>Specify</i>) See Attached Schedule	\$ 102,201	102,201			
<i>C-14 Total Administrative & General Expenditures</i>	\$ 3,913,570	3,913,570			

* Do not include Subscriptions, which should go in item 9.

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

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

Schedule of Other Travel and Entertainment

Description	CCNH	RHNS	Other
Total Other Travel and Entertainment	\$ -	\$ -	\$ -

Schedule of Other Advertising

Description	CCNH	RHNS	Other
Promotional	\$ 16,906		
Total Other Advertising	\$ 16,906	\$ -	\$ -

Schedule of Dues

Description	CCNH	RHNS	Other
AANAC	\$ 248		
CAHCF	\$ 11,130		
Total Dues	\$ 11,378	\$ -	\$ -

Schedule of Contributions

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

Schedule of Other Administrative and General

Description	CCNH	RHNS	Other
Bank Charges	\$ 17,787		
Payroll Processing Fees	\$ 27,400		
Employee Physicals/Background Checks	\$ 12,609		
Licenses	\$ 1,491		
Energy Audit	\$ 214		
Data Processing Fees	\$ 42,700		
Total Other Administrative and General	\$ 102,201	\$ -	\$ -

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	9/30/2018	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 Road Farmington, CT 06032	679,154	Contract Attached to a prior year report	See Below
Allocation of the above	\$448242 \$108665 \$122248	Admin/Gen 66% Indirect 16% Direct 18%	Pg 16, Line 12 Pg 20, Line 5K Pg 20, Line 5J
Athena Health Care Assoc., Inc 135 South Road Farmington, CT 06032	39,346	Admin/Gen-Other Exp	Pg 16, Line 12

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

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

Name of Facility		License No.	Report for Year Ended	Page	of
Valerie Manor, Inc of Torrington, CT, d/b/a Valerie M		1070C	9/30/2018	18	37
Item	Total	CCNH	RHNS	Other	
2. Dietary					
a. In-House Preparation & Service					
1. Raw Food	\$ 333,887	333,887			
2. Non-Food Supplies	\$ 42,360	42,360			
3. Other (<i>Specify</i>) _____ Dishes = \$2,004	\$ 2,004	2,004			
b. Purchased Services (<i>by contract other than through Management Services</i>) (<i>Complete Schedule C-2 att. Page 21</i>)	\$				
c. Other (<i>Specify</i>) _____	\$				
2D. Total Dietary Expenditures (2a + b + c + d)	\$ 378,251	378,251			
2F. Dietary Questionnaire	Total	CCNH	RHNS	Other	
G. Resident Meals: Total no. of meals served per day:*	429	429			
H. Is cost of employee meals included in 2E?	<input checked="" type="radio"/> Yes	<input type="radio"/> No			
I. Did you receive revenue from employees?	<input type="radio"/> Yes	<input checked="" type="radio"/> No			If yes, specify amt.
J. Where is the revenue received reported in the Cost Report? (Page/Line Item)					
K. Is cost of meals provided to persons other than employees or residents (i.e., Board Members, Guests) included in 2E?	<input checked="" type="radio"/> Yes	<input type="radio"/> No			If yes, specify cost. \$12,312
L. Is any revenue collected from these people?	<input type="radio"/> Yes	<input checked="" type="radio"/> No			If yes, specify amt.
M. Where is the revenue received reported in the Cost Report? (Page/Line Item)					
N. Is cost of food (other than meals, e.g., snacks at monthly staff meetings, board meetings) provided to employees included in 2E?	<input type="radio"/> Yes	<input checked="" type="radio"/> No			If yes, specify cost.
O. Is any revenue collected from employees?	<input type="radio"/> Yes	<input checked="" type="radio"/> No			If yes, specify amt.
P. Where is the revenue received reported in the Cost Report? (Page/Line Item)					

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

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

Name of Facility		License No.	Report for Year Ended		Page	of
Valerie Manor, Inc of Torrington, CT, d/b/a Valerie Mar		1070C	9/30/2018		19	37
Item		Total	CCNH	RHNS	Other	
3. Laundry						
a. In-House Processing*	Lbs.					
1. Bed linens, cubicle curtains, draperies, gowns and other resident care items washed, ironed, and/or processed.***	Amt. \$					
2. Employee items including uniforms, gowns, etc. washed, ironed and/or processed.***	Lbs.					
	Amt. \$					
3. Personal clothing of residents washed, ironed, and/or processed.***	Lbs.					
	Amt. \$					
4. Repair and/or purchase of linens.***	Lbs.					
	Amt. \$	21,915	21,915			
b. Purchased Services (<i>by contract other than through Management Services</i>) (Complete Schedule C-2 att. Page 21)	\$					
c. Other (<i>Specify</i>) Supplies = \$13,464	\$	13,464	13,464			
3D. Total Laundry Expenditures (3a + b + c)	\$	35,379	35,379			
3F. Laundry Questionnaire						
G.	Is cost of employee laundry included in 3E?	<input type="radio"/> Yes	<input checked="" type="radio"/> No	If yes, specify cost.		
H.	Did you receive revenue from employees?	<input type="radio"/> Yes	<input checked="" type="radio"/> No	If yes, specify amt.		
I.	Where is the revenue received reported in the Cost Report?	(Page/Line Item)				
J.	Is Cost of laundry provided to persons other than employees or residents included in 3E?	<input type="radio"/> Yes	<input checked="" type="radio"/> No	If yes, specify cost.		
K.	Did you receive revenue 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)				

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

All allocations should add to total recorded in 3E.

*** Pounds of Laundry only required for multi-level facilities.

**C. Expenditures Other Than Salaries (cont'd) - Housekeeping and Resident Care
 Basis for Allocation of Costs (See Note on Page 5)**

Name of Facility		License No.	Report for Year Ended		Page	of
Valerie Manor, Inc of Torrington, CT, d/b/a Va		1070C	9/30/2018		20	37
Item			Total	CCNH	RHNS	Other
4.	Housekeeping	Sq. Ft. Serviced by Personnel				
	a. In-House Care					
	1. Supplies - Cleaning (<i>Mops, pails, brooms, etc.</i>)	Amt. \$	47,601	47,601		
	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)	\$	47,601	47,601		
5.	Resident Care (Supplies)**					
	a. Prescription Drugs***					
	1. Own Pharmacy	\$				
	2. Purchased from Procure LTC	\$	345,928	345,928		
	b. Medicine Cabinet Drugs	\$	78,667	78,667		
	c. Medical and Therapeutic Supplies	\$	363,027	363,027		
	d. Ambulance/Limousine***	\$	23,159	23,159		
	e. Oxygen					
	1. For Emergency Use	\$				
	2. Other***	\$	45,287	45,287		
	f. X-rays and Related Radiological Procedures***	\$	52,752	52,752		
	g. Dental (<i>Not dentists who should be included under salaries or fees</i>)	\$				
	h. Laboratory***	\$	71,540	71,540		
	i. Recreation	\$	16,563	16,563		
	j. Direct Management Services*	\$	122,248	122,248		
	k. Indirect Management Services*	\$	108,665	108,665		
	l. Other (Specify)**** See Attached Schedule	\$	117,181	117,181		
5M.	Total Resident Care Expenditures (5a - 5j)	\$	1,345,017	1,345,017		

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

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

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

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

Schedule of Other Resident Care

Description	CCNH	RHNS	Other
Cable TV Services	\$ 24,041		
Medical Equip Rentals-Medicaid	\$ 24,047		
Physical Therapy Supplies	\$ 23,224		
Occupational Therapy Supplies	\$ 668		
Oxygen Equipment Rental	\$ 24,461		
Medical Equip Rentals-Other	\$ 20,740		
Total Other Resident Care	\$ 117,181	\$ -	\$ -

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 9/30/2018			Page of 21 37		
Name of Individual or Company	Address	Related ** to Owners, Operators, Officers		Explanation of Relationship	Full Explanation of Service Provided*	Total Cost/Page Ref.***				
		Yes	No			CCNH	RHNS	Other	Pg	Line
ADP	100 Corporate Drive, Windsor, CT 06095	<input type="radio"/>	<input checked="" type="radio"/>		Payroll Processing	27,400			16	M13
CWPM	25 Norton Place, Plainville, CT 06067	<input type="radio"/>	<input checked="" type="radio"/>		Rubbish Removal	21,925			22	6F
S & T Landscaping	147 Circle Dr, Torrington, CT 06790	<input type="radio"/>	<input checked="" type="radio"/>		Snow Removal & Groundskeeping	31,101			22	6F
Winterberry Gardens	2070 West St, Southington, CT 06489	<input type="radio"/>	<input checked="" type="radio"/>		Groundskeeping	15,098			22	6F
Procure LTC	1492 Highland Ave, Chesire, CT 06410	<input checked="" type="radio"/>	<input type="radio"/>	Common Owners: Minority Interest	Pharmacy	397,397			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	9/30/2018			22	37
Item	Total	CCNH	RHNS	Other		
6. Maintenance & Operation of Plant						
a. Repairs & Maintenance	\$ 108,783	108,783				
b. Heat	\$ 80,601	80,601				
c. Light & Power	\$ 115,728	115,728				
d. Water	\$ 71,739	71,739				
e. Equipment Lease (<i>Provide detail on page 6</i>)	\$ 37,838	37,838				
f. Other (<i>itemize</i>)	\$ 116,572	116,572				
See Attached Schedule						
6g. Total Maint. & Operating Expense (6a - 6f)	\$ 531,261	531,261				
7. Depreciation (<i>complete schedule page 23*</i>)						
a. Land Improvements	\$					
b. Building & Building Improvements	\$					
c. Non-Movable Equipment	\$ 9,747	9,747				
d. Movable Equipment	\$ 113,346	113,346				
*7e. Total Depreciation Costs (7a + b + c + d)	\$ 123,093	123,093				
8. Amortization (<i>Complete att. Schedule Page 24*</i>)						
a. Organization Expense	\$					
b. Mortgage Expense	\$					
c. Leasehold Improvements	\$ 110,080	110,080				
d. Other (<i>Specify</i>)	\$					
*8e. Total Amortization Costs (8a + b + c + d)	\$ 110,080	110,080				
9. Rental payments on leased real property less real estate taxes included in item 10b	\$ 1,080,000	1,080,000				
10. Property Taxes						
a. Real estate taxes paid by owner	\$					
b. Real estate taxes paid by lessor	\$ 162,914	162,914				
c. Personal property taxes	\$ 31,299	31,299				
11. Total Property Expenses (7e + 8e + 9 + 10)	\$ 1,507,386	1,507,386				

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

Schedule of Other Repairs and Maintenance

Description	CCNH	RHNS	Other
Groundskeeping	\$ 20,681		
Rubbish Removal	\$ 21,925		
Snow Removal	\$ 29,665		
Supplies	\$ 44,301		
Total Other Repairs and Maintenance	\$ 116,572	\$ -	\$ -

Depreciation Schedule

Name of Facility Valerie Manor, Inc of Torrington, CT, d/b/a Valerie Manor			License No. 1070C		Report for Year Ended 9/30/2018			Page 23	of 37				
Property Item			Historical Cost Exclusive of Land	Less Salvage Value	Cost to Be Depreciated	Accumulated Depreciation to Beginning of Year's Operations	Method of Computing Depreciation	Useful Life	Depreciation for This Year	Totals			
A. Land Improvements													
1. Acquired prior to this report period													
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	596,836	SL	Various	9,747				
2. Disposals (attach schedule)													
3. Acquired during this report period (attach schedule)													
C-4. Subtotal										9,747			
		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	2017	1,589,395		1,589,395	1,112,493	S/L	Various	111,675	
b. Disposals (attach schedule)													
c. Acquired during this report period (attach schedule)				9	2018	28,738		28,738		S/L	Various	1,671	
D-3. Subtotal													113,346
E. Total Depreciation													123,093

Schedule of Land Improvements Acquired during this report period

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

*Ties to Page 23, Line A3

**Ties to Page 23, Line A2

Schedule of Building Improvements Acquired during this report period

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

*Ties to Page 23, Line B3

**Ties to Page 23, Line B2

Schedule of Non-Movable Equipment Acquired during this report period

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

*Ties to Page 23, Line C3

**Ties to Page 23, Line C2

Schedule of Movable Equipment Acquired during this report period

Acquisition Date	Description of Item	Cost	Useful Life	Depreciation
Additions:				
	See Attached	\$ 28,738		\$ 1,671
Total additions for Movable Equipmen		\$ 28,738		\$ 1,671 *
Deletions:				
Total deletions for Movable Equipmen		\$ -		\$ - **

*Ties to Page 23, Line D2c

**Ties to Page 23, Line D2b

Schedule of Leasehold Improvements Acquired during this report period

Acquisition Date	Description of Item	Cost	Useful Life	Depreciation
Additions:				
	See Attached	\$ 185,283		\$ 4,857
Total additions for Leasehold Improvemen		\$ 185,283		\$ 4,857 *
Deletions:				
Total deletions for Leasehold Improvemen		\$ -		\$ - **

*Ties to Page 24, Line C3

**Ties to Page 24, Line C2

Annual Report of Long-Term Care Facility

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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		9/30/2018			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.	9	1997	None	697,015	243,656	None			
2.									
3.									
A-4. Subtotal									
B. Mortgage Expense									
1.	9	2015	1 year	29,840	29,840	SL	1		
2.									
3.									
B-4. Subtotal									
C. Leasehold Improvements and Other									
1. Acquired prior to this report period	9	2017	Various	3,052,533	2,235,922	SL	Various	105,223	
2. Disposals (attach schedule)									
3. Acquired during this report period (attach schedule)	9	2018	Various	185,283		SL	Various	4,857	
C-4. Subtotal									110,080
D. Total Amortization									110,080

* 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 9/30/2018	Page 25	of 37
11. Property Questionnaire				
Part A				
Is the property either owned by the Facility or leased from a Related Party?*		<input 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)		1M LIBOR + Credit		
b. Date Mortgage Obtained		04/05/16		
c. Interest Rate for the Cost Year		3.27%		
d. Term of Mortgage (number of years)		25		
e. Amount of Principal Borrowed		12,000,000		
f. Principal balance outstanding as of		11,295,300		
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	9/30/2018			26	37
Item		Total	CCNH	RHNS	Other		
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		9/30/2018			27	37
Item				Total	CCNH	RHNS	Other	
Subtotals Brought Forward:								
12. C. Movable Equipment								
1. Automotive Equipment				\$				
A. Item		Rate	Amount					
Lender								
Address of Lender								
2. Other (Specify)				\$	15,285	15,285		
A. Item		Rate	Amount					
Energy Efficient Project		4.99%	272,027					
Lender								
M-Core Credit Corporation								
Address of Lender								
21 Par Rd, Montebello, NY 10901								
B. Item		Rate	Amount					
Lender								
Address of Lender								
12. C. 3. Total Movable Equipment Interest Expense (C1 + 2)				\$	15,285	15,285		
12. D. Other Interest Expense (Specify)				\$	5,486	5,486		
Vender Interest = \$5,486								
13. Total All Interest Expense (12B7 + 12C3 + 12D)				\$	20,771	20,771		
14. Insurance								
a. Insurance on Property (buildings only)				\$	105,419	105,419		
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)				\$	105,419	105,419		
15. Total All Expenditures (A-13 thru C-14)				\$	15,401,993	15,401,993		

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	9/30/2018	28	37
Item No.	Page No.	Line No.	Item Description	Total Amount of Decrease	CCNH	RHNS	Other
Page 10 - Salaries and Wages							
1.			Outpatient Service Costs	\$			
2.			Salaries not related to Resident Care	\$			
3.	10	A12g	Occupational Therapy	\$ 432,158	432,158		
4.			Other - See attached Schedule	\$ 57,960	57,960		
Page 13 - Professional Fees							
5.	13	B8c	Resident Care Physicians **	\$ 695	695		
6.			Occupational Therapy	\$			
7.			Other - See attached Schedule	\$			
Pages 15 & 16 - Administrative and General							
8.			Discriminatory Benefits	\$			
9.	15	1c	Bad Debts	\$ 55,351	55,351		
10.			Accounting	\$			
10a.			Legal	\$ 6,091	6,091		
11.			Telephone	\$			
12.	15	1h2	Cellular Telephone	\$ 1,088	1,088		
13.			Life insurance premiums on the life of Owners, Partners, Operators	\$			
14.	16	13	Gifts, flowers and coffee shops	\$ 16,906	16,906		
15.	16	15	Education expenditures to colleges or universities for tuition and related costs for owners and employees	\$ 1,020	1,020		
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&k	Unallowable Advertising *	\$ 17,752	17,752		
19.	15	1j&k	Income Tax / Corporate Business Tax	\$ 250	250		
20.			Fund Raising / Contributions	\$			
21.	16	m12	Unallowable Management Fees	\$ 320,684	320,684		
22.			Barber and Beauty	\$			
23.			Other - See attached Schedule	\$ 19,454	19,454		
Page 18 - Dietary Expenditures							
24.			Meals to employees, guests and others who are not residents	\$ 12,312	12,312		
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)				\$ 941,721	941,721		

* All except "Help Wanted".

(Carry Subtotal forward to next page)

** Physicians who provide services to Title 19 residents are required to bill the Department of Social Services directly for each individual resident.

Schedule of Other Salaries Adjustment

Page Ref	Line Ref	Description	CCNH	RHNS	Other
10	12m	Marketing Salaries & Benefits	\$ 57,960		
Total Other Salaries Adjustment			\$ 57,960	\$ -	\$ -

Schedule of Fees Adjustments

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

Schedule of Other A&G Adjustments

Page Ref	Line Ref	Description	CCNH	RHNS	Other
16	M13	Bank Charges	\$ 17,787		
16	8n	Disallowed Dues	\$ 1,667		
Total Other A&G Adjustments			\$ 19,454	\$ -	\$ -

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	9/30/2018	29	37	
Item No.	Page No.	Line No.	Item Description	Total Amount of Decrease	CCNH	RHNS	Other
Subtotals Brought Forward				\$ 941,721	941,721		
Page 20 - Resident Care Supplies***							
27.	20	5a1&	Prescription Drugs	\$ 345,928	345,928		
28.	20	5d	Ambulance/Limousine	\$ 23,159	23,159		
29.	20	5f	X-rays, etc	\$ 52,752	52,752		
30.	20	5h	Laboratory	\$ 71,540	71,540		
31.	20	5c	Medical Supplies	\$ 30,218	30,218		
32.	20	5e2	Oxygen (non emergency)	\$ 45,287	45,287		
33.	20	5j	Occupational Therapy	\$ 668	668		
34.			Other - See Attached Schedule	\$ 207,538	207,538		
Page 22 - Maintenance and Property							
35.			Excess Movable Equipment Depreciation See Attached Schedule	\$ 13,413	13,413		
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.	30	IV5	Interest Income on Account Rec.	\$ 128	128		
44.			Other - Miscellaneous Administrative	\$			
45.			Management Fees Direct	\$			
46.			Management Fees Indirect	\$			
47.			Other - Direct	\$			
Not For Profit Providers Only							
48.			Building/Non Movable Eq. Depreciation Unallowable Building Interest - See Attached Schedule	\$			
49. Total Amount of Decrease (Items 1 - 48)				\$ 1,732,352	1,732,352		

*** Items billed directly to Department of Social Services and/or Health Services in CT, or other states, Medicare, and private-pay residents. Identify separately by category as indicated on Page 20.

Schedule of Other Ancillary Costs

Page Ref	Line Ref	Description	CCNH	RHNS	Other
20	5J	Medical Equipment Rental	\$ 20,740		
20	5B	Ebox	\$ 1,156		
18	2C	Unallowable Management Fees.....-Indirect Care	\$ 77,742		
20	5J	Unallowable Management Fees.....-Direct Care	\$ 87,459		
20	5J	Radio and Television Revenue	\$ 20,441		
Total Other Ancillary Costs			\$ 207,538	\$ -	\$ -

Schedule of Excess Movable Equipment Depreciation

Page Ref	Line Ref	Description	CCNH	RHNS	Other
22	7d	Equip Carryforward Adjustments	\$ 13,413		
Total Excess Movable Equipment Depreciation			\$ 13,413	\$ -	\$ -

Schedule of Other Property Adjustments

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

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

Schedule of Unallowable Building Interest

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

Valerie Manor Moveable Equipment Carryforward Schedule

Cost Year	Amount	Amount	Amount	Amount	Amount	Amount	Amount	Amount	Amount	Amount	Amount	Amount	Totals
	2006	2006	2007	2007	2008	2008	2008	2009	2009	2015 TVs	2016 TVs	2017 TVs	
	Additions	Additions	Heritage Profit	Heritage Profit	Heritage Profit	Heritage Profit	Heritage Profit	Heritage Profit	Heritage Profit	cost report	cost report	cost report	
Cost Term	\$ 92 10.00	\$ 187 15.00	\$ 14,549 5.00	\$ 45,225 15.00	\$ 308 5.00	\$ 288 10.00	\$ 13,406 15.00	\$ (58) 5.00	\$ 286 15.00	\$ 4,104 5	\$ 3,208 5	\$ 39,981 5.00	\$ 138,057
2006 Deprec	\$ 9	\$ 12											\$ 631
2006 Book Value	\$ 83	\$ 175											\$ 881
2007 Deprec	\$ 9	\$ 12	\$ 1,455	\$ 1,508									\$ 3,310
2007 Book Value	\$ 74	\$ 163	\$ 13,094	\$ 43,718									\$ 57,345
2008 Deprec	\$ 9	\$ 13	\$ 2,910	\$ 3,015	\$ 31	\$ 15	\$ 447						\$ 6,736
2008 Book Value	\$ 65	\$ 150	\$ 10,184	\$ 40,703	\$ 277	\$ 274	\$ 12,959						\$ 64,611
2009 Deprec	\$ 9	\$ 12	\$ 2,910	\$ 3,015	\$ 62	\$ 29	\$ 894	\$ (6)	\$ 10				\$ 6,935
2009 Book Value	\$ 56	\$ 138	\$ 7,274	\$ 37,688	\$ 215	\$ 245	\$ 12,065	\$ (52)	\$ 276				\$ 57,904
2010 Deprec	\$ 9	\$ 13	\$ 2,910	\$ 3,015	\$ 62	\$ 29	\$ 894	\$ (12)	\$ 19				\$ 6,939
2010 Book Value	\$ 47	\$ 125	\$ 4,364	\$ 34,673	\$ 153	\$ 216	\$ 11,171	\$ (40)	\$ 257				\$ 50,965
2011 Deprec	\$ 9	\$ 12	\$ 2,910	\$ 3,015	\$ 62	\$ 29	\$ 894	\$ (12)	\$ 19				\$ 6,938
2011 Book Value	\$ 38	\$ 113	\$ 1,454	\$ 31,658	\$ 91	\$ 187	\$ 10,277	\$ (28)	\$ 238				\$ 44,027
2012 Deprec	\$ 9	\$ 13	\$ 1,454	\$ 3,015	\$ 62	\$ 29	\$ 894	\$ (12)	\$ 19				\$ 5,483
2012 Book Value	\$ 29	\$ 100	\$ -	\$ 28,643	\$ 29	\$ 158	\$ 9,383	\$ (16)	\$ 219				\$ 38,544
2013 Deprec	\$ 9	\$ 12		\$ 3,015	\$ 29	\$ 29	\$ 894	\$ (12)	\$ 19				\$ 3,995
2013 Book Value	\$ 20	\$ 88		\$ 25,628	\$ -	\$ 129	\$ 8,489	\$ (4)	\$ 200				\$ 34,549
2014 Deprec	\$ 9	\$ 13		\$ 3,015		\$ 29	\$ 894	\$ (8)	\$ 19				\$ 3,971
2014 Book Value	\$ 11	\$ 75		\$ 22,613		\$ 100	\$ 7,595	\$ 4	\$ 181				\$ 30,578
2015 Deprec	\$ 11	\$ 12		\$ 3,015		\$ 29	\$ 894		\$ 19	\$ 410			\$ 4,390
2015 Book Value	\$ -	\$ 63		\$ 19,598		\$ 71	\$ 6,701		\$ 162	\$ 3,694			\$ 30,288
2016 Deprec		\$ 13		\$ 3,015		\$ 29	\$ 894		\$ 19	\$ 821	\$ 321		\$ 5,112
2016 Book Value		\$ 50		\$ 16,583		\$ 42	\$ 5,807		\$ 143	\$ 2,873	\$ 2,887		\$ 28,384
2017 Deprec		\$ 12		\$ 3,015		\$ 29	\$ 894		\$ 19	\$ 821	\$ 642	\$ 3,998	\$ 9,430
2017 Book Value		\$ 38		\$ 13,568		\$ 13	\$ 4,913		\$ 124	\$ 2,052	\$ 2,245	\$ 35,983	\$ 58,935
2018 Deprec		\$ 13		\$ 3,015		\$ 13	\$ 894		\$ 19	\$ 821	\$ 642	\$ 7,996	\$ 13,413
2018 Book Value		\$ 25		\$ 10,553		\$ -	\$ 4,019		\$ 105	\$ 1,231	\$ 1,603	\$ 27,987	\$ 45,523
2019 Deprec		\$ 12		\$ 3,015			\$ 894		\$ 19	\$ 821	\$ 642	\$ 7,996	\$ 13,399
2019 Book Value		\$ 13		\$ 7,538			\$ 3,125		\$ 86	\$ 410	\$ 961	\$ 19,991	\$ 32,124
2020 Deprec		\$ 13		\$ 3,015			\$ 894		\$ 19	\$ 410	\$ 642	\$ 7,996	\$ 12,989
2020 Book Value		\$ -		\$ 4,523			\$ 2,231		\$ 67	\$ -	\$ 319	\$ 11,995	\$ 19,135
2021 Deprec				\$ 3,015			\$ 894		\$ 19		\$ 319	\$ 7,996	\$ 12,243
2021 Book Value				\$ 1,508			\$ 1,337		\$ 48		\$ -	\$ 3,999	\$ 6,892
2022 Deprec				\$ 1,508			\$ 894		\$ 19			\$ 3,999	\$ 6,420
2022 Book Value				\$ (1)			\$ 443		\$ 29			\$ -	\$ 472
2023 Deprec							\$ 443		\$ 19				\$ 462
2023 Book Value							\$ -		\$ 10				\$ 10
2024 Deprec									\$ 6				\$ 6
2024 Book Value									\$ 5				\$ 5

F. Statement of Revenue

Name of Facility	License No.	Report for Year Ended			Page	of
Valerie Manor, Inc of Torrington, CT, d/b 1070C		9/30/2018			30	37
Item	Total	CCNH	RHNS	Other		
I. Resident Room, Board & Routine Care Revenue						
1. a. Medicaid Residents (<i>CT only</i>)	\$ 21,539,919	21,539,919				
b. Medicaid Room and Board Contractual Allowance **	\$ (13,002,165)	(13,002,165)				
2. a. Medicaid (<i>All other states</i>)	\$					
b. Other States Room and Board Contractual Allowance **	\$					
3. a. Medicare Residents (<i>all inclusive</i>)	\$ 2,970,632	2,970,632				
b. Medicare Room and Board Contractual Allowance **	\$ 361,502	361,502				
4. a. Private-Pay Residents and Other	\$ 4,105,207	4,105,207				
b. Private-Pay Room and Board Contractual Allowance **	\$ (456,074)	(456,074)				
II. Other Resident Revenue						
1. a. Prescription Drugs - Medicare	\$ 368,545	368,545				
b. Prescription Drugs - Medicare Contractual Allowance **	\$ (368,545)	(368,545)				
c. Prescription Drugs - Non-Medicare	\$ 199,857	199,857				
d. Prescription Drugs - Non-Medicare Contractual Allowance **	\$ (199,857)	(199,857)				
2. a. Medical Supplies - Medicare	\$ 15,118	15,118				
b. Medical Supplies - Medicare Contractual Allowance **	\$ (15,118)	(15,118)				
c. Medical Supplies - Non-Medicare	\$ 23,665	23,665				
d. Medical Supplies - Non-Medicare Contractual Allowance **	\$ (23,665)	(23,665)				
3. a. Physical Therapy - Medicare	\$ 1,074,116	1,074,116				
b. Physical Therapy - Medicare Contractual Allowance **	\$ (905,101)	(905,101)				
c. Physical Therapy - Non-Medicare	\$ 324,490	324,490				
d. Physical Therapy - Non-Medicare Contractual Allowance **	\$ (324,490)	(324,490)				
4. a. Speech Therapy - Medicare	\$ 163,465	163,465				
b. Speech Therapy - Medicare Contractual Allowance **	\$ (122,485)	(122,485)				
c. Speech Therapy - Non-Medicare	\$ 70,700	70,700				
d. Speech Therapy - Non-Medicare Contractual Allowance **	\$ (70,700)	(70,700)				
5. a. Occupational Therapy - Medicare	\$ 1,074,902	1,074,902				
b. Occupational Therapy - Medicare Contractual Allowance **	\$ (908,421)	(908,421)				
c. Occupational Therapy - Non-Medicare	\$ 306,180	306,180				
d. Occupational Therapy - Non-Medicare Contractual Allowance **	\$ (306,180)	(306,180)				
6. a. Other (<i>Specify</i>) - Medicare	\$ 80,499	80,499				
b. Other (<i>Specify</i>) - Non-Medicare	\$					
III. Total Resident Revenue (Section I. thru Section II.)	\$ 15,975,996	15,975,996				
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>)	\$ 128	128				
6. Private Duty Nurses' Fees	\$					
7. Barber, Coffee, Beauty and Gift shops	\$					
8. Other (<i>Specify</i>)	\$ 8,241	8,241				
V. Total Other Revenue (1 thru 8)	\$ 8,369	8,369				
VI. Total All Revenue (III +V)	\$ 15,984,365	15,984,365				

* Facility should off-set the appropriate expense on Page 28 or Page 29 of the Cost Report.

** Facility should report all contractual allowances and/or payer discounts.

G. Balance Sheet

Name of Facility	License No.	Report for Year Ended	Page	of
Valerie Manor, Inc of Torrington, CT, d	1070C	9/30/2018	31	37
Account			Amount	
Assets				
A. Current Assets				
1. Cash (<i>on hand and in banks</i>)			\$	273,366
2. Resident Accounts Receivable (Less Allowance for Bad Debts)			\$	931,424
3. Other Accounts Receivable (Excluding Owners or Related Parties)			\$	2,115
4. Inventories			\$	26,381
5. Prepaid Expenses			\$	447,415
a. Prepaid Insurance	430,074			
b. Prepaid Health Insurance	16,466			
c. Prepaid Interest	875			
d.				
6. Interest Receivable			\$	
7. Medicare Final Settlement Receivable			\$	
8. Other Current Assets (<i>itemize</i>)			\$	76,154
A/R Related Facilities	76,154			
A-9. Total Current Assets (Lines A1 thru 8)			\$	1,756,855
B. Fixed Assets				
1. Land			\$	
2. Land Improvements	*Historical Cost _____		\$	
	Accum. Depreciation _____	Net		
3. Buildings	*Historical Cost _____		\$	
	Accum. Depreciation _____	Net		
4. Leasehold Improvements	*Historical Cost <u>3,237,816</u>		\$	891,814
	Accum. Depreciation <u>2,346,002</u>	Net		
5. Non-Movable Equipment	*Historical Cost <u>653,560</u>		\$	46,977
	Accum. Depreciation <u>606,583</u>	Net		
6. Movable Equipment	*Historical Cost <u>1,572,610</u>		\$	346,771
	Accum. Depreciation <u>1,225,839</u>	Net		
7. Motor Vehicles	*Historical Cost _____		\$	
	Accum. Depreciation _____	Net		
8. Minor Equipment-Not Depreciable			\$	
9. Other Fixed Assets (<i>itemize</i>)			\$	45,523
Equipment Carryforward AJE	45,523			
B-10. Total Fixed Assets (Lines B1 thru 9)			\$	1,331,085

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

(Carry Total forward to next page)

Annual Report of Long-Term Care Facility

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G. Balance Sheet (cont'd)

Name of Facility Valerie Manor, Inc of Torrington, CT, c	License No. 1070C	Report for Year Ended 9/30/2018	Page 32	of 37
Account			Amount	
Total Brought Forward:			\$	3,087,940
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>)			\$	640,288
Project Development		558,456		
Deposit-IRS \$78146, Deposit-Utilities \$3686		81,832		
D-8. Total Investments and Other Assets (Lines D1 thru 7)			\$	1,093,648
D-9. Total All Assets (Lines A9 + B10 + C8 + D8)			\$	4,181,588

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

Schedule of Prepaid Expenses Page 31 Line A5

Page Ref	Line Ref	Description	
Total Prepaid Expenses			\$ -

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

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

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

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

Schedule of Other Assets Page 32 Line D7

Page Ref	Line Ref	Description	
Total Other Assets			\$ -

Schedule of Notes Payable (Itemize) Page 33 Line A2

Page Ref	Line Ref	Description	
Total Notes Payable			\$ -

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

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

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

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

Annual Report of Long-Term Care Facility

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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	9/30/2018	33	37
Account				Amount	
Liabilities					
A. Current Liabilities					
1. Trade Accounts Payable				\$	2,357,059
2. Notes Payable (<i>itemize</i>)				\$	(1,710,985)
Notes Payable					(1,710,985)
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>)				\$	219,988
5. Accrued Payroll (<i>Owners and/or Stockholders only</i>)				\$	
6. Accrued Payroll Taxes Payable				\$	7,009
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>)				\$	372,058
Acc'd Health Insurance		930			
Provider Taxes Due		234,648			
Acc'd Operating Expenses		135,496			
Acc'd Expense - CT State Sales Tax		984			
A-13. Total Current Liabilities (Lines A1 thru 12)				\$	1,245,129

* 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 9/30/2018	Page 34	of 37
Account				Amount	
Total Brought Forward:				1,245,129	
Liabilities (cont'd)					
B. Long-Term Liabilities					
1. Loans Payable-Equipment (<i>itemize</i>)					
				\$	272,027
Name of Lender		Purpose	Amount	Date Due	
M-Core Energy Efficient Lighting			272,027		
2. Mortgages Payable					
				\$	
3. Loans from Owners or Related Parties (<i>itemize</i>)					
				\$	922,220
Name and Address of Lender		Amount	Loan Date		
Due to Landlord - LOC repayment		922,220			
4. Other Long-Term Liabilities (<i>itemize</i>)					
Due to/from Landlord			1,036,792	\$	1,036,792
B-5. Total Long-Term Liabilities (Lines B1 thru 4)				\$	2,231,039
C. Total All Liabilities (Lines A-13 + B-5)				\$	3,476,168

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	9/30/2018	35	37
Account			Amount	
A. Reserves				
1. Reserve for value of leased land			\$	
2. Reserve for depreciation value of leased buildings and appurtenances to be amortized			\$	
3. Reserve for depreciation value of leased personal property (<i>Equity</i>)			\$	
4. Reserve for leasehold real properties on which fair rental value is based			\$	
5. Reserve for funds set aside as donor restricted			\$	
6. Total Reserves			\$	
B. Net Worth				
1. Owner's Capital			\$	
2. Capital Stock			\$	20,000
3. Paid-in Surplus			\$	
4. Treasury Stock			\$	
5. Cumulated Earnings			\$	103,048
6. Gain or Loss for Period			\$	582,372
	10/1/2017	thru 9/30/2018		
7. Total Net Worth			\$	705,420
C. Total Reserves and Net Worth			\$	705,420
D. Total Liabilities, Reserves, and Net Worth			\$	4,181,588

H. Changes in Total Net Worth

Name of Facility	License No.	Report for Year Ended	Page	of
Valerie Manor, Inc of Torrington, CT, d/	1070C	9/30/2018	36	37
Account			Amount	
A. Balance at End of Prior Period as shown on Report of 09/30/2017			\$	487,407
B. Total Revenue <i>(From Statement of Revenue Page 30)</i>			\$	15,984,365
C. Total Expenditures <i>(From Statement of Expenditures Page 27)</i>			\$	15,401,993
D. Net Income or Deficit			\$	582,372
E. Balance			\$	1,069,779
F. Additions				
1. Additional Capital Contributed <i>(itemize)</i>				
(480,000)				
2. Other <i>(itemize)</i>				
Health Insurance				
115,641				
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			\$	705,420

I. Preparer's/Reviewer's Certification

Name of Facility Valerie Manor, Inc of Torrington, CT, d/b/a	License No. 1070C	Report for Year Ended 9/30/2018	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"/> Other		
Preparer/Reviewer Certification				
<p>I have prepared and reviewed this report and am familiar with the applicable regulations governing its preparation. I have read the most recent Federal and State issued field audit reports for the Facility and have inquired of appropriate personnel as to the possible inclusion in this report of expenses which are not reimbursable under the applicable regulations. All non-reimbursable expenses of which I am aware (except those expenses known to be automatically removed in the State rate computation system) as a result of reading reports, inquiry or other services performed by me are properly reported as such in this report on Pages 28 and 29 (adjustments to statement of expenditures). Further, the data contained in this report is in agreement with the books and records, as provided to me, by the Facility.</p>				
Signature of Preparer	Title	Date Signed		
Printed Name of Preparer				
Athena Health Care Associates, Inc				
Address Address		Phone Number		
135 South Road Farmington, CT 06032		(860) 751-3900		