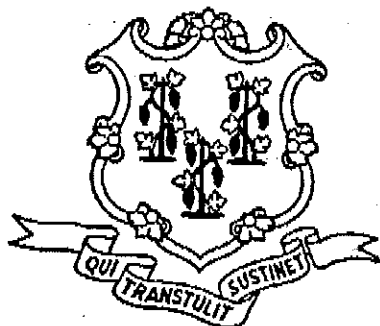
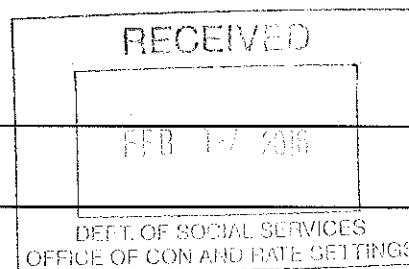


State of Connecticut



15-78

Annual Report of Long-Term Care Facility Cost Year 2015



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	
<input checked="" type="checkbox"/> Chronic and Convalescent Nursing Home only (CCNH) <input type="checkbox"/> Rest Home with Nursing Supervision only (RHNS) <input type="checkbox"/> (Specify)	
Report for Year Beginning 10/1/2014	Report for Year Ending 9/30/2015

License Numbers:	CCNH 1070C	RHNS	(Specify)	Medicare Provider No. 07-5332
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Medicaid Provider Numbers:	CCNH 1070C	RHNS	ICF-MR
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For Department Use Only

Sequence Number Assigned	Signed and Notarized	Date Received	Sequence Number Assigned	Signed and Notarized	Date Received

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General Information

Name of Facility (as licensed) Valerie Manor, Inc of Torrington, CT, d/b/a Valerie Manor	License No. 1070C	Report for Year Ended 9/30/2015	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 01, 2014 and ending September 30, 2015, 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 penalties of perjury. I also certify that all salary and non-salary expenses presented in this Report as a basis for securing reimbursement for Title XIX and/or other State assisted residents were incurred to provide resident care in this Facility. All supporting records for the expenses recorded have been retained as required by Connecticut law and will be made available to auditors upon request.

Signed (Administrator) <i>Marisa Jones</i>		Date 2/10/16	Signed (Owner) <i>Lawrence Santilli</i>		Date
Printed Name (Administrator) Marisa Jones			Printed Name (Owner) Lawrence Santilli		
Subscribed and Sworn to before me:	State of Conn	Date 2/10/16	Signed (Notary Public) <i>Sharon E. Pruszel</i>	Comm. Expires 03 13 2020	
Address of Notary Public			76 Christina Drive Southington CT 06489		

(Notary Seal)



**MYERS AND
STAUFFER** LLC
CERTIFIED PUBLIC ACCOUNTANTS

December 11, 2013

Mr. Michael E. Mosier
Chief Financial Officer
Athena Health Care Systems
135 South Road
Farmington, CT 06032

Subject: Alternative Annual Report Approval

Dear Mr. Mosier:

This letter is a follow-up to your verbal approval regarding your request for alternative annual report utilization. We have reviewed your request for approval of the Athena Health Care Systems version of the 2013 Annual Report for the State of Connecticut. Based on our review, your version of the annual report has been approved.

It is not necessary to request approval on an annual basis. This approval will remain in effect until modifications have been made to the Annual Report by the Department of Social Services. The provider community will be notified should such changes occur. At that time, you will be required to submit a new request for approval based on the modified annual report.

Should you have any questions, please feel free to contact me at (860) 687-0790.

Sincerely,

Brittany L. Hester, Administrative Assistant

CC: Claudette B. Pickens, CPA

CC: Chris Lavigne

DEDICATED TO GOVERNMENT HEALTH PROGRAMS

7 Waterside Crossing, Ste 202 | Windsor, CT 06095
PH 860.687.0790 | PH 855.716.9377 | FX 860.687.0810
www.mslc.com

State of Connecticut
Department of Social Services
 25 Sigourney Street, Hartford, Connecticut 06106

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 10/1/2014	To 9/30/2015	
Address of Facility 1360 Torrington Road Torrington, CT 06790				
Report Prepared By Athena Health Care Associates, Inc	Phone Number (860) 751-3900	Date 2/10/2016		
Item	Total	CCNH	RHNS	(Specify)
1. Dietary wages paid..... \$				
2. Laundry wages paid..... \$				
3. Housekeeping wages paid..... \$				
4. Nursing wages paid..... \$				
5. All other wages paid..... \$				
6. Total Wages Paid \$				
7. Total salaries paid..... \$				
8. Total Wages and Salaries Paid (As per page 10 of Report) \$				

Wages - Compensation computed on an hourly wage rate.

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

DO NOT include Fringe Benefit Costs.

General Information and Questionnaire
Type of Facility - Organization Structure

Phone No. of Facility 860-489-1008		Report for Year Ended 09/30/15	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	(Specify)	Medicare Provider No. 07-5332
Type of Facility (Check appropriate box(es)) <input checked="" type="checkbox"/> Chronic and Convalescent Nursing Home only (CCNH) <input type="checkbox"/> Rest Home with Nursing Supervision only (RHNS) <input type="checkbox"/> (Specify)				
Type of Ownership (Check appropriate box) <input type="checkbox"/> PROPRIETORSHIP <input type="checkbox"/> LLC <input type="checkbox"/> PARTNERSHIP <input checked="" type="checkbox"/> PROFIT CORP. <input type="checkbox"/> NON-PROFIT CORP. <input type="checkbox"/> GOVERNMENT <input type="checkbox"/> 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="checkbox"/> Yes <input checked="" type="checkbox"/> No If "Yes," explain fully.				
Administrator				
Name of Administrator Marisa Jones		Nursing Home Administrator's License No.:	001910	
Other Operators/Owners who are assistant administrators (full or part time) of this facility.				
Name		License No.:		
Not Applicable				

General Information and Questionnaire
Corporate Owners

Name of Facility Valerie Manor, Inc of Torrington, CT, d/b/a Valerie Manor	License No. 1070C	Report for Year Ended 9/30/2015	Page 3A	of 37
If this facility is owned or operated as a corporation, provide the following information:				
Legal Name of Corporation Valerie Manor, Inc	Business Address 1360 Torrington Rd, Torrington, CT 06790	State(s) in Which Incorporated CT		
Name of Directors, Officers	Business Address	Title	No. Shares Held by Each	
Lawrence G. Santilli	1360 Torrington Rd, Torrington, CT 06790	President	5023.28	
Debra M Soucey	1360 Torrington Rd, Torrington, CT 06790	Secretary		
Michael E Mosier	1360 Torrington Rd, Torrington, CT 06790	Treasurer		
Names of Stockholders Owning at Least 10% of Shares				
In addition to the above:				
Custodians for Lawrence E Santilli	1360 Torrington Rd, Torrington, CT 06790		2160.41	

General Information and Questionnaire 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	9/30/2015	4	37	
Are any individuals receiving compensation from the facility related through marriage, ability to control, ownership, family or business association? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No 					
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? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No 					
If "Yes," provide the Name/Address and complete the information on Page 11 of the report.					
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 #	Actual Cost to the Related Party
Valerie Nursing Home, LLC	52 Overlook Drive, Windsor, CT 06095	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	Lease of Facility & Equipment	PG 22, Line 9	\$823,104
Athena Health Care	135 South Rd, Farmington, CT 06032	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	See Attached		
Athena Captive	135 South Rd, Farmington, CT 06032	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	Workers Comp Captive	Pg 15 1a1	\$364,976
Athena Health Care Assoc 401k Plan	135 South Rd, Farmington, CT 06032	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	Facility Participates in common 401k plan		
Abbott Terrace	44 Abbott Terrace, Waterbury, CT 06702	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	Interfacility Loan Payable (\$98,000)	Pg 33 A2	
Countryside Manor	1660 Stafford Ave, Bristol, CT 06010	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	Interfacility Loan Payable (\$135,000)	Pg 33 A2	
Meadowbrook	350 Salmon Brook St, Granby, CT 06035	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	Interfacility Loan Payable (\$137,400)	Pg 33 A2	
Northbridge	2875 Main St, Bridgeport, CT 06606	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	Interfacility Loan Payable (\$120,000)	Pg 33 A2	
The Summit at Plantsville	261 Summit St, Plantsville, CT 06479	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	Interfacility Loan Payable (\$105,000)	Pg 33 A2	

* Use additional sheets if necessary.

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

Valerie Manor
 RELATED PARTIES QUESTIONNAIRE
 PAGE 4

FACILITY NAME	ADDRESS	Also Provided Goods/Services to Non-Related Parties		Description of Goods/Services Provided	Indicate Where Costs are included in Annual Report Page # / Line #	Costs Reported	Actual Cost to the Related Party
		Yes	No				
Athena Health Care	135 South Rd Farmington, CT 06032	<input checked="" type="checkbox"/>	<input type="checkbox"/>	MIS, Management Fees A/R, Legal, Mortgage Fees, Bank Charges Insurance, Lobbying, Records, Interest Storage, Marketing, Gift Certificates Project Development, Data Processing Training, Maintenance, Physical Therapy Fill In, Nurse Fill In	Pg 16, Ln m13 Pg 17 P 16, m3; P 15, 1e&1g P 27, 12D; P 27, 14a P 16, L5, L2, P 32 D7 Pg 16 L2, Pg 16 l5 Pg 22 6a, Pg 13 B5a& 11a	\$818,073	\$358,487
Laurel Ridge Health Care Center	642 Danbury Rd Ridgefield, CT 06877	<input checked="" type="checkbox"/>	<input type="checkbox"/>	Bank Fees	Pg 16 m13	\$9,640	\$9,640
Athena Health Care	135 South Rd Farmington, CT 06032	<input checked="" type="checkbox"/>	<input type="checkbox"/>	Self Insured Employee Health & Dental Insurance	Pg 15, 1	\$1,424,852	\$1,424,852

General Information and Questionnaire
Basis for Allocation of Costs

Name of Facility Valerie Manor, Inc of Torrington, CT, d/b/a Valerie Manor	License No. 1070C	Report for Year Ended 9/30/2015	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 (See listing page 13)
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
 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 and Address of Lessor	Name of Facility	License No.	Report for Year Ended		Date of Lease**	Term of Lease	Annual Amount of Lease	Page of
			9/30/2015	6 37				
Related * to Owners, Operators, Officers		Description of Items Leased	Yes		No	Amount Claimed		
			Yes					
Valerie Manor, Inc of Torrington, CT, d/b/a Valerie Manor	1070C							
Pitney Global Financial Services, PO Box 856460, Louisville, KY 40285		Postal Equipment	<input type="checkbox"/>	<input checked="" type="checkbox"/>	12/09/10	51 Months	\$842	\$842
Cisco Systems Capital Corp, PO Box 6000, San Francisco CA 94160		Tele Conferencing System	<input type="checkbox"/>	<input checked="" type="checkbox"/>	04/11/12	36 months	\$2,776	\$2,776
Leaf, PO Box 644006, Cincinnati, OH 45264		Copier/Fax	<input type="checkbox"/>	<input checked="" type="checkbox"/>	03/07/13	48 Months	\$14,396	\$14,396
HP Financial Services, 200 Connell Drive, Suite 500 Berkeley Heights, NJ 07922		PCC Equipment	<input type="checkbox"/>	<input checked="" type="checkbox"/>	08/21/13	60 Months	\$7,050	\$7,050
CSC Leasing Company, 6806 Paragon Place, Suite 170, Richmond, VA 23230		Phone System	<input type="checkbox"/>	<input checked="" type="checkbox"/>	03/02/15	60 Months	\$15,330	\$8,942
			<input type="checkbox"/>	<input type="checkbox"/>				
			<input type="checkbox"/>	<input type="checkbox"/>				
			<input type="checkbox"/>	<input type="checkbox"/>				
			<input type="checkbox"/>	<input type="checkbox"/>				
			<input type="checkbox"/>	<input type="checkbox"/>				
			<input type="checkbox"/>	<input type="checkbox"/>				
			<input type="checkbox"/>	<input type="checkbox"/>				
							Total ***	\$34,006

Is a Mileage Log Book Maintained for All Leased Vehicles? Yes No Not Applicable - No Vehicles

* 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.

ORIGINAL

SCHEDULE A TO MASTER LEASE AGREEMENT #14082

Between CSC Leasing Company, a Virginia corporation, as Lessor, and Valerie Manor, Inc, a Connecticut Corporation, as Lessee dated October 3, 2014 (the "Master Lease").

This lease schedule incorporates by reference all of the terms and conditions of the Master Lease, together with any additional terms, conditions or amendments set forth below. Any defined terms used in this lease schedule shall have the meanings assigned to those terms in the Master Lease. In the event of a conflict between any term or condition of the Master Lease and any term of condition of this lease schedule, the terms and conditions of this lease schedule shall control. The parties intend that this lease schedule shall constitute a separate and free-standing lease (the "Lease") of the equipment listed below.

I. Original Equipment:

Location: 12880 - 1360 Torrington St, Torrington, CT 06790

<u>QTY</u>	<u>MFR</u>	<u>Model</u>	<u>Description</u>
3	Cisco	SG500-28P-K9	24 Port Gig PoE Switch + 2x Combo Systems
	<u>Serial Numbers:</u> DNI181178KD, DNI181560EY, DNI182554EW		
24	Cortelco	219100V0E27	Patriot Memory Phone
		S	
4	Mitel	3300 ICP	Analog Service Unit
	<u>Serial Numbers:</u> 1YFFW14372R7, 1YFFW14392U5, 1YFFW14392U4, 1YFFW14372R8		
1	Mitel	3300 Mxe III	Controller w 32GB SATA SSD, Pwr Supply
	<u>Serial Numbers:</u> 1V1FW1437048		
1	Mitel	50003560	Dual T1/E1 Digital Trunk Module
	<u>Serial Numbers:</u> 1XYFW142800M		
8	Mitel	50005731	24PT ONSP Card
	<u>Serial Numbers:</u> 1TYFW14372R7, 1TYFW14440H3, 1TYFW14430AJ, 1TYFW1443082, 1TYFW144307B, 1TYFW1443066, 1TYFW144303P, 1TYFW144303K		
1	Mitel	50005915	IP PKM 48 Key Kit
	<u>Serial Numbers:</u> 1YUFW1443026		
1	Mitel	50006271	Power Cord C13, 6 @ \$10.08 each
7	Mitel	51003344	ICP Patch Panel
1	Mitel	51301098	IP Dect Stand and 5610 Handset
	<u>Serial Numbers:</u> 1406000055		
42	Mitel	5320E	IP Phone
	<u>Serial Numbers:</u> 1ZRFW14512FJ, 1ZRFW14512KK, 1ZRFW14512KE, 1ZRFW14512KA, 1ZRFW14512JZ, 1ZRFW14512J6, 1ZRFW14512J2, 1ZRFW14512HW, 1ZRFW14512GF, 1ZRFW14512GA, 1ZRFW14512G4, 1ZRFW14512KJ, 1ZRFW14512KD, 1ZRFW14512K9, 1ZRFW14512JY, 1ZRFW14512J5, 1ZRFW14512J1, 1ZRFW14512HU, 1ZRFW14512GD, 1ZRFW14512G9,		

ORIGINAL

SCHEDULE A TO MASTER LEASE AGREEMENT #14082

Location: 12880 - 1360 Torrington St, Torrington, CT 06790

<u>QTY</u>	<u>MFR</u>	<u>Model</u>	<u>Description</u>
		1ZRFW14512G1, 1ZRFW14512KM, 1ZRFW14512KH, 1ZRFW14512KC, 1ZRFW14512K2, 1ZRFW14512JX, 1ZRFW14512J4, 1ZRFW14512J0, 1ZRFW14512HT, 1ZRFW14512GC, 1ZRFW14512G8, 1ZRFW14512FM, 1ZRFW14512KL, 1ZRFW14512KF, 1ZRFW14512KB, 1ZRFW14512K0, 1ZRFW14512JW, 1ZRFW14512J3, 1ZRFW14512HZ, 1ZRFW14512HS, 1ZRFW14512GB, 1ZRFW14512G7	
1	Mitel	5340E	IP Phone, Pwr Adapter
	<u>Serial Numbers:</u> 1WEFW14430MH		
1	Mitel	5485	IP Paging Unit
	<u>Serial Numbers:</u> 1XUFW1441015		
1	Mitel	Maintenance	Maintenance
1	Mitel	Software	Licenses
1	Other	Installation	Installation

\$ 1199
6.35% sales tax
270 gross receipts tax
\$ 1277.54 /month

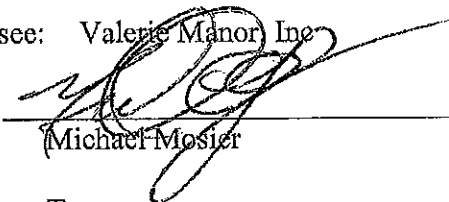
II. **Basic Rental.** The Basic Rental on the above Equipment shall be **\$1,199.00** per month. The Initial Term of the Lease is sixty (60) months. Lessee shall be liable to Lessor for a late payment fee of thirty five dollars (\$35.00) or five percent (5%) of the past due balance whichever is greater on payments from the date due thereof, and shall pay such amount promptly to Lessor or Lessor's assignee.

DATE OF EXECUTION: March 2, 2015

Lessor: CSC Leasing Company

Lessee: Valerie Manor Inc

By: 
John B. Corey

By: 
Michael Mosier

Title: President

Title: Treasurer

General Information and Questionnaire
Accounting Basis

Name of Facility Valerie Manor, Inc of Torrington, CT, d/b/a Valerie Manor	License No. 1070C	Report for Year Ended 9/30/2015	Page 7	of 37
The records of this facility for the period covered by this report were maintained on the following basis:				
<input checked="" type="checkbox"/> Accrual <input type="checkbox"/> Cash <input type="checkbox"/> Modified Cash				
Is the accounting basis for this period the same as for the previous period? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No If "No," explain.				
Independent Accounting Firm				
Name of Accounting Firm		Address (No. & Street, City, State, Zip Code)		
1	Dopkins & Company	200 International Drive, Buffalo, NY 14221		
2	Marcum LLP	555 Long Wharf Drive 12th Floor, New Haven, CT 06511		
3	Marcum LLP	555 Long Wharf Drive 12th Floor, New Haven, CT 06511		
4				
Services Provided by This Firm (<i>describe fully</i>)				
1	KeyBank Audit (Disallow)		\$	1,912
2	2015 Audit Year End Financials & Tax Return, Form 8752 \$500		\$	26,625
3	2013 Administrative Fee (Disallow)		\$	440
4	Medicare Cost Report (Disallow)		\$	2,650
			Charge for Services Provided	
			\$31,627	
Are These Charges Reflected in the Expenditure Portion of This Report? If Yes, Specify Expense Classification and Line No.				
<input checked="" type="checkbox"/> Yes <input type="checkbox"/> 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			
4	Donald Light		860-567-0451	
5				
Address (No. & Street, City, State, Zip Code)				
1	185 Asylum St Hartford, CT 06103			
2	200 Connecticut Ave, Norwalk, CT 06854			
3				
4	204 Goodhouse Rd, Litchfield, CT 06759			
5				
Services Provided by This Firm (<i>describe fully</i>)				
1	Audit Letter:Allow \$421; Loan Modification:Disallow \$163;General Matters:Disallow \$330		\$	914
2	A/R Collection issues : Disallow		\$	5,916
3	A/R Collection issues:Disallow		\$	350
4	A/R Collection issues:Disallow		\$	67
5			\$	-
			Charge for Services Provided	
			\$7,247	
Are These Charges Reflected in the Expenditure Portion of This Report? If Yes, Specify Expense Classification and Line No.				
<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No Pg 15, Line 1e				

State of Connecticut
Annual Report of Long-Term Care Facility
 CSP-8 Rev. 9/2002

Schedule of Resident Statistics

Name of Facility	License No.	Report for Year Ended				Page	of
		Period 10/1 Thru 6/30		Period 7/1 Thru 9/30			
Valerie Manor, Inc of Torrington, CT, d/b/a Valerie Manor	1070C	09/30/15				8	37
		Total All Levels	Total CCNH Level	Total RHNS Level	Total (Specify)	CCNH	RHNS (Specify)
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.....		148	148	143	143	148	148
B. As of midnight of THIS report period.....		140	140	143	143	140	140
3. Total Number of Days Care Provided During Period							
A. Medicare.....		10,089	10,089	7,697	7,697	2,392	2,392
B. Medicaid (Conn.).....		37,192	37,192	27,633	27,633	9,559	9,559
C. Medicaid (other states).....							
D. Private Pay.....		4,754	4,754	3,448	3,448	1,306	1,306
E. State SSI for RCH.....							
F. Other (Specify) Managed Care		484	484	449	449	35	35
G. Total Care Days During Period (3A thru F).....		52,519	52,519	39,227	39,227	13,292	13,292
4. Total Number of Days Not Included in Figures in 3G for Which Revenue Was Received for Reserved Beds							
A. Medicaid Bed Reserve Days.....		71	71	47	47	24	24
B. Other Bed Reserve Days.....		33	33	31	31	2	2
5. Total Resident Days (3G + 4A + 4B).....		52,623	52,623	39,305	39,305	13,318	13,318

Schedule of Resident Statistics (Cont'd)

Name of Facility Valerie Manor, Inc of Torrington, CT, d/b/a Valerie Manor	License No. 1070C	Report for Year Ended 9/30/2015	Page 9	of 37
------------------------------------------------------------------------------------------	-----------------------------	-------------------------------------------	------------------	-----------------

4. Were there any changes in the certified bed capacity during the report year? YES NO
 If "YES", provide the following information:

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

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

Change in Resident Days	CCNH	RHNS	(Specify)
1st change.....			
2nd change.....			
3rd change.....			
4th change.....			

6. Number of Residents and Rates on September 30 of Cost Year

Item	Medicare	Medicaid		Self-Pay			Other State Assisted	
	CCNH	CCNH	RHNS	CCNH	RHNS	(Specify)	R.C.H.	ICF-MR
No. of Residents	14	110		14		2		
Per Diem Rate								
a. One bed rm.	584.63	212.61		502.00		408.05		
b. Two bed rms.	584.63	212.61		480.00		408.05		
c. Three or more bed rms.								

7. Total Number of Physical Therapy Treatments

	TOTAL	CCNH	RHNS	(Specify)
A. Medicare - Part B	8,430	8,430		
B. Medicaid (Exclusive of Part B)				
1. Maintenance Treatments	77	77		
2. Restorative Treatments				
C. Other	27,724	27,724		
D. Total Physical Therapy Treatments	36,231	36,231		

8. Total Number of Speech Therapy Treatments

	TOTAL	CCNH	RHNS	(Specify)
A. Medicare - Part B	1,017	1,017		
B. Medicaid (Exclusive of Part B)				
1. Maintenance Treatments				
2. Restorative Treatments				
C. Other	1,334	1,334		
D. Total Speech Therapy Treatments	2,351	2,351		

9. Total Number of Occupational Therapy Treatments

	TOTAL	CCNH	RHNS	(Specify)
A. Medicare - Part B	6,498	6,498		
B. Medicaid (Exclusive of Part B)				
1. Maintenance Treatments	6	6		
2. Restorative Treatments				
C. Other	26,005	26,005		
D. Total Occupational Therapy Treatments	32,509	32,509		

Report of Expenditures - Salaries & Wages

Name of Facility	License No.	Report for Year Ended	Page	of		
Valerie Manor, Inc of Torrington, CT, d/b/a Valerie Manor	1070C	9/30/2015	10	37		
Are time records maintained by all individuals receiving compensation? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No						
	Total Cost and Hours					
Item	CCNH	Hours	RHNS	Hours	(Specify)	Hours
A. Salaries and Wages*						
1. Operators/Owners (Complete also Sec. I of Schedule A1)						
2. Administrator(s) (Complete also Sec. III of Schedule A1)	125,619	1,732				
3. Assistant Administrator (Complete also Sec. IV of Schedule A1)						
4. Other Administrative Salaries (telephone operator, clerks, receptionists, etc.)	248,319	11,382				
5. Dietary Service						
a. Head Dietitian	32,692	841				
b. Food Service Supervisor	61,445	2,091				
c. Dietary Workers	462,011	34,163				
6. Housekeeping Service						
a. Head Housekeeper	53,414	2,061				
b. Other Housekeeping Workers	228,435	18,887				
7. Repairs & Maintenance Services						
a. Engineer or Chief of Maintenance	53,267	2,127				
b. Other Maintenance Workers	37,509	2,020				
8. Laundry Service						
a. Supervisor						
b. Other Laundry Workers	166,640	9,901				
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	198,275	4,190				
b. RN						
1. Direct Care	660,199	18,885				
2. Administrative**	515,051	17,837				
c. LPN						
1. Direct Care	1,099,902	43,574				
2. Administrative**						
d. Aides and Attendants	1,811,849	132,732				
e. Physical Therapists	597,138	19,131				
f. Speech Therapists	78,504	1,721				
g. Occupational Therapists	382,840	10,858				
h. Recreation Workers	217,563	10,424				
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	197,117	7,613				
n. Marketing						
o. Other (Specify)						
<i>A-13. Total Salary Expenditures</i>	7,227,789	352,170				

* 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	9/30/2015				11	37	
Name	Salary Paid		Fringe Benefits and/or Other Payments (describe fully)	Full Description of Services Rendered	Total Hours Worked	Line Where Claimed on Page 10	Name and Address of All Other Employment**	Total Hours Worked	Compensation Received
	CCNH	RHNS (Specify)							
Section I - Operators/Owners									
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		9/30/2015		12	37		
Name	Salary Paid		Fringe Benefits and/or Other Payments (describe fully)	Full Description of Services Rendered	Total Hours Worked	Line Where Claimed on Page 10	Name and Address of All Other Employment**	Total Hours Worked	Compensation Received
	CCNH	RHNS (Specify)							
Section III - Administrators***									
Marisa Jones (10/1/2014-9/30/15)	125,619		Health & life insurances, Payroll Taxes	Day to day operations of the nursing home facility.	1,732	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 Manor	1070C	9/30/2015	13	37		
Total Cost and Hours						
Item	CCNH	Hours	RHNS	Hours	(Specify)	Hours
*B. Direct care consultants paid on a fee for service basis in lieu of salary (For all such services complete Schedule B1)						
1. Dietitian.....						
2. Dentist.....	16,399	38				
3. Pharmacist.....	11,121	123				
4. Podiatrist.....						
5. Physical Therapy						
a. Resident Care.....	159,517	2,694				
b. Other.....						
6. Social Worker.....						
7. Recreation Worker.....						
8. Physicians						
a. Medical Director (entire facility).....	67,400	266				
b. Utilization Review (Title 18 and 19 only) monthly meeting						
c. Resident Care**.....	3,103					
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	1,000	10				
9. Speech Therapist						
a. Resident Care.....	4,320	12				
b. Other.....						
10. Occupational Therapist						
a. Resident Care.....	67,479	1,123				
b. Other.....						
11. Nurses and aides and attendants						
a. RN						
1. Direct Care						
2. Administrative***	8,834	142				
b. LPN						
1. Direct Care						
2. Administrative***						
c. Aides.....						
d. Other.....						
12. Other (Specify) See Attached Schedule						
B-13 Total Fees Paid in Lieu of Salaries	339,173	4,408				

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

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

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

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

Name of Facility		License No.	Report for Year Ended	Page	of
Valerie Manor, Inc of Torrington, CT, d/b/a Valerie Manor		1070C	9/30/2015	14	37
Name & Address of Individual	Full Explanation of Service	Related** to Owners, Operators, Officers		Explanation of Relationship	
		Yes	No		
Dr. Amor Lomibao, 115 Spencer St, Winsted, CT 06098	Medical Director/Medical Staff	<input type="checkbox"/>	<input checked="" type="checkbox"/>		
Dr. Ethan Nguyen, 115 Spencer St, Winsted, CT 06098	Asst Medical Director/Medical Staff	<input type="checkbox"/>	<input checked="" type="checkbox"/>		
Vista Behavioral Health, LLC, 152 Simsbury Rd, Avon, CT 06001	Medical Staff	<input type="checkbox"/>	<input checked="" type="checkbox"/>		
Athena Healthcare, 135 South Rd, Farmington, CT 06032	MDS Fill In	<input checked="" type="checkbox"/>	<input type="checkbox"/>	Common Owners	
Omnicare/Value Health Care, 525 Knotter Drive, Cheshire, CT 06410	Pharmacist	<input type="checkbox"/>	<input checked="" type="checkbox"/>		
Healthdrive Dental Group, One Prestige Drive Suite 107, Meriden, CT 06450	Dental Services	<input type="checkbox"/>	<input checked="" type="checkbox"/>		
Healthdrive Audiology Group, 25 Needham St, Newton, MA 02461	Audiology Services	<input type="checkbox"/>	<input checked="" type="checkbox"/>		
Retina Consultants PC, 191B Main St, Manchester, CT 06040	Physician	<input type="checkbox"/>	<input checked="" type="checkbox"/>		
Swallowing Diagnostics, LLC, PO Box 484, Avon, CT 06001	Speech Therapist	<input type="checkbox"/>	<input checked="" type="checkbox"/>		
Onward Healthcare, PO Box 27421, New York, NY 10087	Physical Therapy	<input type="checkbox"/>	<input checked="" type="checkbox"/>		
Neurosurgery Orthopaedics, PO Box 507, Windsor, CT 06095	Physician	<input type="checkbox"/>	<input checked="" type="checkbox"/>		
Yale New Haven Hospital, PO Box 1403, New Haven, CT 06505	Physician	<input type="checkbox"/>	<input checked="" type="checkbox"/>		
Access Therapies Inc, PO Box 823461, Philadelphia, PA 19182	Physical Therapist, Occupational Therapist	<input type="checkbox"/>	<input checked="" type="checkbox"/>		
Arrhythmia Consultants of CT, 95 Woodland St, 4th Floor, Hartford, CT 06105	Physician	<input type="checkbox"/>	<input checked="" type="checkbox"/>		
Connecticut GI PC, 2139 Silas Deane Highway, Rocky Hill, CT 06067	Physician	<input type="checkbox"/>	<input checked="" type="checkbox"/>		
Torrington Radiologists, 57 Commercial Blvd, Torrington, CT 06790	Physician	<input type="checkbox"/>	<input checked="" type="checkbox"/>		
University Physicians, PO Box 1440, Hartford, CT 06143	Physician	<input type="checkbox"/>	<input checked="" type="checkbox"/>		
Yale Medical Group, PO Box 418618, Boston, MA 02241	Physician	<input type="checkbox"/>	<input checked="" type="checkbox"/>		
Naugatuck Valley Cardiovascular Assoc., 1625 Straits Turnpike Suite 209, Middlebury, CT	Physician	<input type="checkbox"/>	<input checked="" type="checkbox"/>		
		<input type="checkbox"/>	<input type="checkbox"/>		
		<input type="checkbox"/>	<input type="checkbox"/>		
		<input type="checkbox"/>	<input type="checkbox"/>		

* 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 Valerie Manor	1070C	9/30/2015		15	37
Item	Total	CCNH	RHNS	(Specify)	
1. Administrative and General					
a. Employee Health & Welfare Benefits					
1. Workmen's Compensation.....	\$ 364,976	364,976			
2. Disability Insurance.....	\$				
3. Unemployment Insurance.....	\$ 143,672	143,672			
4. Social Security (F.I.C.A.).....	\$ 535,531	535,531			
5. Health Insurance.....	\$ 1,196,692	1,196,692			
6. Life Insurance (employees only) (not-owners and not-operators).....	\$				
7. Pensions (Non-Discriminatory) (not-owners and not-operators).....	\$ 25,969	25,969			
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*.....	\$ 22,800	22,800			
d. Accounting and Auditing.....	\$ 31,627	31,627			
e. Legal (<i>Services should be fully described on Page 7</i>)	\$ 7,247	7,247			
f. Insurance on Lives of Owners and Operators (<i>Specify</i>)*.....	\$				
g. Office Supplies.....	\$ 56,938	56,938			
h. Telephone and Cellular Phones.....					
1. Telephone & Pagers.....	\$ 31,369	31,369			
2. Cellular Phones.	\$ 2,927	2,927			
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*.....	\$				
2. Other (<i>Specify</i>) See Attached Schedule	\$				
3. Resident Day User Fee	\$ 894,065	894,065			
Subtotal	\$ 3,313,813	3,313,813			

* 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 Manor	1070C	9/30/2015		16	37
Item	Total	CCNH	RHNS	(Specify)	
Subtotals Brought Forward:	3,313,813	3,313,813			
I. Travel and Entertainment					
1. Resident Travel and Entertainment.....	\$				
2. Holiday Parties for Staff.....	\$ 5,599	5,599			
3. Gifts to Staff and Residents.....	\$ 26,748	26,748			
4. Employee Travel.....	\$ 3,734	3,734			
5. Education Expenses Related to Seminars and Conventions	\$ 9,708	9,708			
6. Automobile Expense (<i>not purchase or depreciation</i>).....	\$				
7. Other (<i>Specify</i>)..... See Attached Schedule	\$				
m. Other Administrative and General Expenses					
1. Advertising Help Wanted (<i>all such expenses</i>).....	\$ 4,742	4,742			
2. Advertising Telephone Directory (<i>all such expenses</i>)***	\$ 742	742			
3. Advertising Other (<i>Specify</i>)***..... See Attached Schedule	\$ 39,773	39,773			
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.....	\$ 11,458	11,458			
* 8. Dues and Membership Fees to Professional Associations (<i>Specify</i>) See Attached Schedule	\$ 10,540	10,540			
8a. Dues to Chamber of Commerce & Other Non-Allowable Org.***	\$				
9. Subscriptions.....	\$ 372	372			
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**.....	\$ 515,053	515,053			
13. Other (<i>Specify</i>) See Attached Schedule	\$ 156,781	156,781			
C-14 Total Administrative & General Expenditures	\$ 4,099,063	4,099,063			

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

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

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

Schedule of Other Travel and Entertainment

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

Schedule of Other Advertising

Description	CCNH	RHNS	(Specify)
Promotional	\$ 39,773		
Total Other Advertising	\$ 39,773	\$ -	\$ -

Schedule of Dues

Description	CCNH	RHNS	(Specify)
AANAC	\$ 220		
CAHCF	\$ 10,240		
ALTCFM	\$ 80		
Total Dues	\$ 10,540	\$ -	\$ -

Schedule of Contributions

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

Schedule of Other Administrative and General

Description	CCNH	RHNS	(Specify)
Lobbying Fees	\$ 5,057		
Bank Charges	\$ 13,020		
Payroll Processing Fees	\$ 24,415		
Employee Physicals/Background Checks	\$ 20,981		
Licenses	\$ 1,195		
Temporary Fill In	\$ 1,355		
Data Processing Fees	\$ 24,464		
Compliance Consulting	\$ 55,649		
Fine: Case No. 2015-01-LTC-121	\$ 9,555		
Fine: Citation No. 2015-35	\$ 1,090		
Total Other Administrative and General	\$ 156,781	\$ -	\$ -

Schedule C-1 - Management Services*

Name of Facility Valerie Manor, Inc of Torrington, CT, d/b/a Valerie Manor	License No. 1070C	Report for Year Ended 9/30/2015	Page of 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	\$710,023	Contract Attached to a Prior Year	See Below
Allocation of the above	\$468,615 \$113,604 \$127,804	Admin/Gen 66% Indirect 16% Direct 18%	Pg 16, Line 12 Pg 18, Line 2C Pg 20, Line 5J
Athena Health Care Assoc., Inc. 135 South Road Farmington, CT 06032	\$46,438	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.

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

Name of Facility Valerie Manor, Inc of Torrington, CT, d/b/a Valerie Manor		License No. 1070C	Report for Year Ended 9/30/2015		Page 18	of 37
Item	Total	CCNH	RHNS	(Specify)		
2. Dietary						
a. In-House Preparation & Service						
1. Raw Food.....	\$ 319,291	319,291				
2. Non-Food Supplies.....	\$ 40,935	40,935				
3. Other (<i>Specify</i>)	\$ 6,319	6,319				
Dishes = \$6,319						
b. Purchased Services (<i>by contract other than through Management Services</i>) (<i>Complete Schedule C-2 att. Page 21</i>)	\$					
c. Management Services**	\$ 113,604	113,604				
d. Other (<i>Specify</i>)	\$					
2E. Total Dietary Expenditures (2a + b + c + d)	\$ 480,149	480,149				
2F. Dietary Questionnaire	Total	CCNH	RHNS	(Specify)		
G. Resident Meals: Total no. of meals served per day:*	432	432				
H. Is cost of employee meals included in 2E?	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No				
I. Did you receive revenue from employees?	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No	If yes, specify amount.			
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="checkbox"/> Yes	<input type="checkbox"/> No	If yes, specify cost. = \$8215			
L. Is any revenue collected from these people?	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No	If yes, specify amount.			
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="checkbox"/> Yes	<input checked="" type="checkbox"/> No	If yes, specify cost.			
O. Is any revenue collected from employees?	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No	If yes, specify amount.			
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.

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

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 Manor	1070C	9/30/2015	19	37
Item	Total	CCNH	RHNS	(Specify)
3. Laundry				
a. In-House Processing*	Lbs.			
1. Bed linens, cubicle curtains, draperies, gowns and other resident care items washed, ironed, and/or processed.***	Amt. \$			
2. Employee items including uniforms, gowns, etc. washed, ironed and/or processed.***	Lbs.			
	Amt. \$			
3. Personal clothing of residents washed, ironed, and/or processed.***	Lbs.			
	Amt. \$			
4. Repair and/or purchase of linens.***	Lbs.			
	Amt. \$	20,824	20,824	
b. Purchased Services (by contract other than through Management Services) (Complete Schedule C-2 att. Page 21)	\$			
c. Management Services**.....	\$			
d. Other (Specify) Supplies = \$11,156	\$	11,156	11,156	
3E. Total Laundry Expenditures (3a + b + c + d)	\$	31,980	31,980	
3F. Laundry Questionnaire				
G. Is cost of employee laundry included in 3E?	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No	If yes, specify cost.	
H. Did you receive revenue from employees?	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No	If yes, specify amount.	
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="checkbox"/> Yes	<input checked="" type="checkbox"/> No	If yes, specify cost.	
K. Did you receive revenue from these people?	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No	If yes, specify amount.	
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.
 ** Schedule C-1, Page 17 must be fully completed or this expenditure will not be allowed.
 *** 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 Valerie Manor, Inc of Torrington, CT, d/b/a Valerie Manor		License No. 1070C	Report for Year Ended 9/30/2015		Page 20	of 37
Item			Total	CCNH	RHNS	(Specify)
4. Housekeeping	Sq. Ft. Serviced by Personnel					
a. In-House Care						
1. Supplies - Cleaning (<i>Mops, pails, brooms, etc.</i>)	Amt. \$	39,450	39,450			
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. Management Services*	\$					
d. Other (<i>Specify</i>)	\$					
4E. Total Housekeeping Expenditures (4a + b + c + d)...	\$	39,450	39,450			
5. Resident Care (Supplies)**						
a. Prescription Drugs***						
1. Own Pharmacy.....	\$					
2. Purchased from Omnicare	\$	478,144	478,144			
b. Medicine Cabinet Drugs.....	\$	52,452	52,452			
c. Medical and Therapeutic Supplies.....	\$	377,498	377,498			
d. Ambulance/Limousine***	\$	43,661	43,661			
e. Oxygen						
1. For Emergency Use.....	\$					
2. Other***	\$	55,919	55,919			
f. X-rays and Related Radiological Procedures***	\$	70,319	70,319			
g. Dental (<i>Not dentists who should be included under salaries or fees</i>)	\$					
h. Laboratory***	\$	65,866	65,866			
i. Recreation.....	\$	12,301	12,301			
j. Other (Specify)**** See Attached Schedule	\$	226,361	226,361			
5K. Total Resident Care Expenditures (5a - 5j).....	\$	1,382,521	1,382,521			

* 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.

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

Name of Facility		License No.	Report for Year Ended	Page of				
Valerie Manor, Inc of Torrington, CT, d/b/a Valerie Manor		1070C	9/30/2015	21 37				
Name of Individual or Company	Address	Related ** to Owners, Operators, Officers		Full Explanation of Service Provided*	CCNH	RHNS (Specify)	Pg	Line
		Yes	No					
ADP	100 Corporate Drive, Windsor, CT 06095	<input type="checkbox"/>	<input checked="" type="checkbox"/>	Payroll Processing	19,569		16	m13
CWPM	PO Box 415, 25 Norton Place, Plainville, CT 06067	<input type="checkbox"/>	<input checked="" type="checkbox"/>	Rubbish Removal	21,229		22	6f
Wescott Landscaping	334 Wimbeldon Gate, Torrington, CT 06790	<input type="checkbox"/>	<input checked="" type="checkbox"/>	Snow Removal	26,711		22	6f
Winterberry Gardens	2070 West St, Southington, CT 06489	<input type="checkbox"/>	<input checked="" type="checkbox"/>	Groundskeeping	16,285		22	6f
Omni/ValueHealth Care	PO Box 740391, Cincinnati, OH 45274	<input type="checkbox"/>	<input checked="" type="checkbox"/>	Pharmacy	470,495		20	5a2
Harmony Healthcare	430 Boston St, Suite 104, Topsfield, MA 01983	<input type="checkbox"/>	<input checked="" type="checkbox"/>	Compliance Consulting	55,649		16	m13
		<input type="checkbox"/>	<input type="checkbox"/>					
		<input type="checkbox"/>	<input type="checkbox"/>					
		<input type="checkbox"/>	<input type="checkbox"/>					
		<input type="checkbox"/>	<input type="checkbox"/>					
		<input type="checkbox"/>	<input type="checkbox"/>					
		<input type="checkbox"/>	<input type="checkbox"/>					
		<input type="checkbox"/>	<input type="checkbox"/>					
		<input type="checkbox"/>	<input type="checkbox"/>					

* 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 Valerie Manor	1070C	9/30/2015			22	37
Item	Total	CCNH	RHNS	(Specify)		
6. Maintenance & Operation of Plant						
a. Repairs & Maintenance..... \$	84,571	84,571				
b. Heat..... \$	115,016	115,016				
c. Light & Power..... \$	115,539	115,539				
d. Water..... \$	63,194	63,194				
e. Equipment Lease (<i>Provide detail on page 6</i>)..... \$	34,006	34,006				
f. Other (<i>itemize</i>)..... \$	98,076	98,076				
See Attached Schedule						
6g. Total Maint. & Operating Expense (6a - 6f)..... \$	510,402	510,402				
7. Depreciation (<i>complete schedule page 23*</i>)						
a. Land Improvements..... \$						
b. Building & Building Improvements..... \$						
c. Non-Movable Equipment..... \$	20,400	20,400				
d. Movable Equipment..... \$	113,154	113,154				
*7e. Total Depreciation Costs (7a + b + c + d)..... \$	133,554	133,554				
8. Amortization (<i>Complete att. Schedule Page 24*</i>)						
a. Organization Expense..... \$						
b. Mortgage Expense..... \$	28,695	28,695				
c. Leasehold Improvements..... \$	85,911	85,911				
d. Other (<i>Specify</i>)..... \$						
*8e. Total Amortization Costs (8a + b + c + d)..... \$	114,606	114,606				
9. Rental payments on leased real property less real estate taxes included in item 10b..... \$	823,104	823,104				
10. Property Taxes						
a. Real estate taxes paid by owner..... \$						
b. Real estate taxes paid by lessor..... \$	161,288	161,288				
c. Personal property taxes..... \$	27,931	27,931				
11. Total Property Expenses (7e + 8e + 9 + 10)..... \$	1,260,483	1,260,483				

* 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	(Specify)
Groundskeeping	\$ 16,285		
Rubbish Removal	\$ 21,229		
Snow Removal	\$ 26,711		
Supplies	\$ 33,851		
Total Other Repairs and Maintenance	\$ 98,076	\$ -	\$ -

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 CSP-24 Rev. 10/2006

Amortization Schedule*

Name of Facility	License No.	Report for Year Ended		Page	of			
		9/30/2015	24			37		
Valerie Manor, Inc of Torrington, CT, d/b/a Valerie Manor	1070C							
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
A. Organization Expense								
1.								
2.								
3.								
A-4. Subtotal.....								
B. Mortgage Expense								
1. Deferred Finance Fees	9	2015	29,840		SL	1	28,695	
2.								
3.								
B-4. Subtotal.....								28,695
C. Leasehold Improvements and Other (Specify)								
1. Acquired prior to this report period	9	2014	3,169,849	2,188,285	SL	Var	84,605	
2. Disposals (attach schedule)								
3. Acquired during this report period (attach schedule)	9	2015	29,653		SL	Var	1,306	
C-4. Subtotal.....								85,911
D. Total Amortization								114,606

* Straight-line method must be used.
 ** Specify which of the following bases were used:
 A. Minimum of 5 years or 60 months.
 B. Life of mortgage; OR

- C. Remaining Life of Lease; OR
- D. Actual Life if owned by Related Party.

Amortization Schedule - Detail of Leasehold Improvements & Other

Name of Facility	License No.	Report for Year Ended	Page	of
Valerie Manor, Inc of Torrington, CT, d/b/a Valerie Manor	1070C	9/30/2015	24A	37
C. Leasehold Improvements (Specify)				
1. Acquired prior to this report period	9 2014 Various	1,944,629 SL	84,605	
2. Disposals (attach schedule)				
3. Acquired during this report period	9 2015 Various	29,653 SL	1,306	
C-4. Subtotal.....				85,911
C. Other (Specify)				
1. Bed License Purchase	9 1997 None	243,656 None		
2.				
C-4. Subtotal.....				
Total Acquired prior to this report period	9 2014 Various	2,188,285 SL	84,605	
Total Disposals				
Total Acquired during this report period	9 2015 Various	29,653 SL	1,306	

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

Name of Facility Valerie Manor, Inc of Torrington, CT, d/b/a Valerie Manor	License No. 1070C	Report for Year Ended 9/30/2015	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="checkbox"/> Yes <input type="checkbox"/> No			If "Yes," complete Part B. If "No," complete Part C.		
*If any owner or operator of this facility is related by family, marriage, ownership, ability to control or business association to any person or organization from whom buildings are leased, then it is considered a related party transaction.					
Description		Total			
1. Date Land Purchased					
2. Date Structure Completed		10/24/1984			
3. If NOT Original Owner, Date of Purchase					
4. Date of Initial Licensure		10/24/84			
5. Total Licensed Bed Capacity		151			
6. Square Footage					
7. Acquisition Cost					
a. Land		380,000			
b. Building		4,750,526			
Part B - Owner and Related Parties		1st Mortgage	2nd Mortgage	3rd Mortgage	4th Mortgage
1. Financing					
a. Type of Financing (e.g., fixed, variable)			Paid Off	Paid Off	
b. Date Mortgage Obtained					
c. Interest Rate for the Cost Year					
d. Term of Mortgage (number of years)					
e. Amount of Principal Borrowed					
f. Principal balance outstanding as of 9/30/2015					
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 Valerie Manor, Inc of Torrington, CT, d/b/a Valerie Manor		License No. 1070C	Report for Year Ended 9/30/2015			Page 26	of 37
Item		Total	CCNH	RHNS	(Specify)		
12. Interest							
A. Building, Land Improvement & Non-Movable Equipment							
1. First Mortgage.....		\$					
Name of Lender		Rate					
Address of Lender							
2. Second Mortgage.....		\$					
Name of Lender		Rate					
Address of Lender							
3. Third Mortgage.....		\$					
Name of Lender		Rate					
Address of Lender							
4. Fourth Mortgage.....		\$					
Name of Lender		Rate					
Address of Lender							
B. CHEFA Loan Information							
1. Original Loan Amount.....		\$					
2. Loan Origination Date.....							
3. Interest Rate %.....							
4. Term.....							
5. CHEFA Interest Expense.....							
12 B7. Total Building Interest Expense (A1 - A4 + B5)		\$					

(Carry Subtotals forward to next page)

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

Name of Facility	License No.	Report for Year Ended			Page	of
Valerie Manor, Inc of Torrington, CT, d/b/a Valerie Manor	1070C	9/30/2015			27	37
Item		Total	CCNH	RHNS	(Specify)	
Subtotals Brought Forward:						
12. C. Movable Equipment						
1. Automotive Equipment.....		\$				
A. Item		Rate	Amount			
Lender						
Address of Lender						
2. Other (Specify).....		\$				
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).....		\$	50,425	50,425		
Vender Interest = \$2,941; Line of Credit Interest = \$47,484						
13. Total All Interest Expense (12B7 + 12C3 + 12D).....		\$	50,425	50,425		
14. Insurance						
a. Insurance on Property (buildings only).....		\$	107,990	107,990		
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)...		\$	107,990	107,990		
15. Total All Expenditures (A-13 thru C-14).....		\$	15,529,425	15,529,425		

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	9/30/2015	28	37	
Item No.	Page No.	Line No.	Item Description	Total Amount of Decrease	CCNH	RHNS	(Specify)
Page 10 - Salaries and Wages							
1.			Outpatient Service Costs.....	\$			
2.			Salaries not related to Resident Care....	\$			
3.	10	A12g	Occupational Therapy.....	\$ 382,840	382,840		
4.	Var	Var	Other - See attached Schedule.....	\$ 26,712	26,712		
Page 13 - Professional Fees							
5.	13	B8c	Resident Care Physicians **.....	\$ 3,103	3,103		
6.	13	B10a	Occupational Therapy.....	\$ 67,479	67,479		
7.			Other - See attached Schedule.....	\$			
Pages 15 & 16 - Administrative and General							
8.			Discriminatory Benefits.....	\$			
9.	15	1c	Bad Debts.....	\$ 22,800	22,800		
10.	15	1d&e	Accounting & Legal.....	\$ 11,828	11,828		
11.			Telephone.....	\$			
12.	15	1h2	Cellular Telephone.....	\$ 1,487	1,487		
13.			Life insurance premiums on the life of Owners, Partners, Operators.....	\$			
14.	16	13	Gifts, flowers and coffee shops.....	\$ 26,748	26,748		
15.			Education expenditures to colleges or universities for tuition and related costs for owners and employees.....	\$			
16.	16	15	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&3	Unallowable Advertising *.....	\$ 40,515	40,515		
19.			Income Tax / Corporate Business Tax...	\$			
20.			Fund Raising / Contributions.....	\$			
21.	16	m12	Unallowable Management Fees.....	\$ 303,340	303,340		
	18	2c		\$ 73,537	73,537		
	20	5j		\$ 82,729	82,729		
22.	16	m6	Barber and Beauty.....	\$			
23.	Var	Var	Other - See attached Schedule.....	\$ 85,726	85,726		
Page 18 - Dietary Expenditures							
24.	18	2a1	Meals to employees, guests and others who are not residents.....	\$ 8,215	8,215		
Page 19 - Laundry Expenditures							
25.	19	3d	Laundry services to employees, guests and others who are not residents.....	\$			
Page 20 - Housekeeping Expenditures							
26.	20	4d	Housekeeping services to employees and others who are not residents.....	\$			
Subtotal (Items 1 - 26)				\$ 1,137,059	1,137,059		

* 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.

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	9/30/2015	29	37	
Item No.	Page No.	Line No.	Item Description	Total Amount of Decrease	CCNH	RHNS	(Specify)
Subtotals Brought Forward				\$ 1,137,059	1,137,059		
Page 20 - Resident Care Supplies ***							
27.	20	5a1&2	Prescription Drugs.....	\$ 478,144	478,144		
28.	20	5d	Ambulance/Limousine.....	\$ 43,661	43,661		
29.	20	5f	X-rays, etc.....	\$ 70,319	70,319		
30.	20	5h	Laboratory.....	\$ 65,866	65,866		
31.	20	5c	Medical Supplies.....	\$ 38,401	38,401		
32.	20	5e2	Oxygen (non emergency).....	\$ 55,919	55,919		
33.	20	5j	Occupational Therapy.....	\$ 4,525	4,525		
34.	Var	Var	Other - See Attached Schedule.....	\$ 14,172	14,172		
Page 22 - Maintenance and Property							
35.			Excess Movable Equipment Depreciation See Attached Schedule.....	\$ 4,390	4,390		
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.			Research or Experimental Activities.....	\$			
43.	20	5j	Radio and Television Revenue.....	\$ 15,894	15,894		
44.			Vending Machine Revenue.....	\$			
45.			Purchase Discounts and Allowances....	\$			
46.			Duplications of functions or services....	\$			
47.			Expenditures made for the protection, enhancement or promotion of the providers interest.....	\$			
48.	30	iv5	Interest Income on Accounts Rec.....	\$ 554	554		
49.			Other (include personnel and other costs unrelated to resident care) - See Attached Schedule.....	\$			
Not For Profit Providers Only							
50.	Var	Var	Building/Non Movable Eq. Depreciation Unallowable Building Interest - See Attached Schedule.....	\$			
51.	Total Amount of Decrease (Items 1 - 50)			\$ 1,928,904	1,928,904		

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

Schedule of Other Ancillary Costs

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
20	5j	Medical Equipment Rental	14,172		
Total Other Ancillary Costs			\$ 14,172	\$ -	\$ -

Schedule of Excess Movable Equipment Depreciation

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
22	7d	Equip Carryforward Adjustments	4,390		
Total Excess Movable Equipment Depreciation			4,390		

Schedule of Other Property Adjustments

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

Schedule of Other Adjustments

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

Schedule of Unallowable Building Interest

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

F. Statement of Revenue

Name of Facility	License No.	Report for Year Ended			Page	of
Valerie Manor, Inc of Torrington, CT, d/b/a Valerie Manor	1070C	9/30/2015			30	37
Item	Total	CCNH	RHNS	(Specify)		
I. Resident Room, Board & Routine Care Revenue						
1. a. Medicaid Residents (CT only).....	\$ 17,745,764	17,745,764				
b. Medicaid Room and Board Contractual Allowance **.....	\$ (9,828,606)	(9,828,606)				
2. a. Medicaid (All other states).....	\$					
b. Other States Room and Board Contractual Allowance **.....	\$					
3. a. Medicare Residents (all inclusive).....	\$ 4,234,630	4,234,630				
b. Medicare Room and Board Contractual Allowance **.....	\$ 1,186,382	1,186,382				
4. a. Private-Pay Residents and Other.....	\$ 3,006,909	3,006,909				
b. Private-Pay Room and Board Contractual Allowance **.....	\$ (100,253)	(100,253)				
II. Other Resident Revenue						
1. a. Prescription Drugs - Medicare.....	\$ 463,525	463,525				
b. Prescription Drugs - Medicare Contractual Allowance **.....	\$ (463,525)	(463,525)				
c. Prescription Drugs - Non-Medicare.....	\$ 108,204	108,204				
d. Prescription Drugs - Non-Medicare Contractual Allowance **.....	\$ (108,204)	(108,204)				
2. a. Medical Supplies - Medicare.....	\$ 23,301	23,301				
b. Medical Supplies - Medicare Contractual Allowance **.....	\$ (19,281)	(19,281)				
c. Medical Supplies - Non-Medicare.....	\$ 26,601	26,601				
d. Medical Supplies - Non-Medicare Contractual Allowance **.....	\$ (26,601)	(26,601)				
3. a. Physical Therapy - Medicare.....	\$ 1,435,347	1,435,347				
b. Physical Therapy - Medicare Contractual Allowance **.....	\$ (1,218,071)	(1,218,071)				
c. Physical Therapy - Non-Medicare.....	\$ 154,804	154,804				
d. Physical Therapy - Non-Medicare Contractual Allowance **.....	\$ (154,804)	(154,804)				
4. a. Speech Therapy - Medicare.....	\$ 215,922	215,922				
b. Speech Therapy - Medicare Contractual Allowance **.....	\$ (164,935)	(164,935)				
c. Speech Therapy - Non-Medicare.....	\$ 17,634	17,634				
d. Speech Therapy - Non-Medicare Contractual Allowance **.....	\$ (17,634)	(17,634)				
5. a. Occupational Therapy - Medicare.....	\$ 1,354,662	1,354,662				
b. Occupational Therapy - Medicare Contractual Allowance **.....	\$ (1,185,754)	(1,185,754)				
c. Occupational Therapy - Non-Medicare.....	\$ 140,949	140,949				
d. Occupational Therapy - Non-Medicare Contractual Allowance **.....	\$ (140,949)	(140,949)				
6. a. Other (Specify) - Medicare.....	\$					
b. Other (Specify) - Non-Medicare.....	\$ 6,824	6,824				
III Total Resident Revenue (Section I.thru Section II.).....	\$ 16,692,841	16,692,841				
IV. Other Revenue*						
1. Meals sold to guests, employees & others.....	\$					
2. Rental of rooms to non-residents.....	\$					
3. Telephone	\$					
4. Rental of Television and Cable Services.....	\$					
5. Interest Income (Specify)	\$ 554	554				
6. Private Duty Nurses' Fees.....	\$					
7. Barber, Coffee, Beauty and Gift shops.....	\$					
8. Other (Specify).....	\$ 1,166	1,166				
V. Total Other Revenue (1 thru 8).....	\$ 1,720	1,720				
VI. Total All Revenue (III + V).....	\$ 16,694,561	16,694,561				

* 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		CCNH	RHNS	(Specify)
Page Ref	Description			
Total Other Resident Revenue - Medicare		\$ -	\$ -	\$ -

Schedule of Other Non-Medicare Resident Revenue

Related Exp		CCNH	RHNS	(Specify)
Page Ref	Description			
N/A	Retroactives	\$ 6,824		
Total Other Resident Revenue		\$ 6,824	\$ -	\$ -

Interest Income

Page Ref	Account	Account Balance	CCNH	RHNS	(Specify)
pg 31, LA2	Interest on A/R	N/A	\$ 554		
Total Interest Income			\$ 554	\$ -	\$ -

Schedule of Other Revenue

Page Ref	Description	CCNH	RHNS	(Specify)
NA	Bad Debt Recoveries	\$ 1,166		
Total Other Revenue		\$ 1,166	\$ -	\$ -

G. Balance Sheet

Name of Facility	License No.	Report for Year Ended	Page	of
Valerie Manor, Inc of Torrington, CT, d/b/a Valerie Manor	1070C	9/30/2015	31	37
Account			Amount	
Assets				
A. Current Assets				
1. Cash (<i>on hand and in banks</i>).....		\$		377,745
2. Resident Accounts Receivable (Less Allowance for Bad Debts).....		\$		949,470
3. Other Accounts Receivable (Excluding Owners or Related Parties).....		\$		
4 Inventories.....		\$		22,406
5. Prepaid Expenses.....		\$		185,361
a. Prepaid Insurance	185,361			
b. _____				
c. _____				
d. _____				
6. Interest Receivable.....		\$		
7. Medicare Final Settlement Receivable.....		\$		
8. Other Current Assets (<i>itemize</i>).....		\$		77,307
A/R Related Facilities	77,307			
A-9. Total Current Assets (Lines A1 thru 8)				
			\$	1,612,289
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..... 2,502,486		\$	471,947
	Accum. Depreciation (2,030,539) Net.....			
5. Non-Movable Equipment	*Historical Cost..... 653,560		\$	83,332
	Accum. Depreciation (570,228) Net.....			
6. Movable Equipment	*Historical Cost..... 1,420,994		\$	544,679
	Accum. Depreciation (876,315) Net.....			
7. Motor Vehicles	*Historical Cost..... _____		\$	
	Accum. Depreciation _____ Net.....			
8. Minor Equipment-Not Depreciable.....		\$		
9. Other Fixed Assets (<i>itemize</i>).....		\$		30,288
Equipment Carryforward AJE	30,288			
B-10. Total Fixed Assets (Lines B1 thru 9)				
			\$	1,130,246

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

(Carry Total forward to next page)

Valerie Manor Moveable Equipment Carryforward Schedule

Cost Year	2000 Heritage Furn Adj #1	2000 Heritage Furn Adj #2	2000 Heritage Furn Adj #3	2000 Heritage Furn Adj #4	1995 Additions	2006 Additions	2007 Heritage Profit	2008 Heritage Profit	2009 Heritage Profit	2016 TVs cost report	Totals
Cost	\$ 48	\$ 3,055	\$ 50	\$ 2,858	\$ 302	\$ 92	\$ 14,549	\$ 308	\$ 288	\$ 4,104	\$ 94,868
Term	10.00	10.00	10.00	10.00	5.00	10.00	5.00	5.00	15.00	5.00	5
1993	\$ 5				\$ 295						\$ 301
1993	\$ 43				\$ 4,149						\$ 4,192
1994	\$ 39				\$ 4,149						\$ 4,188
1994	\$ 34	\$ 2,749			\$ 3,853	\$ 1,149					\$ 1,755
1995	\$ 5	\$ 305			\$ 296	\$ 1,149					\$ 1,780
1995	\$ 5	\$ 305	\$ 5		\$ 296	\$ 1,149					\$ 9,520
1996	\$ 29	\$ 2,444	\$ 45		\$ 3,556	\$ 3,446					\$ 2,044
1996	\$ 24	\$ 2,138	\$ 40		\$ 3,260	\$ 1,149					\$ 10,314
1997	\$ 5	\$ 305	\$ 5	\$ 284	\$ 295	\$ 1,149					\$ 2,074
1997	\$ 5	\$ 305	\$ 5	\$ 284	\$ 295	\$ 1,149					\$ 2,074
1998	\$ 19	\$ 1,833	\$ 35	\$ 2,271	\$ 2,964	\$ 1,149					\$ 8,542
1998	\$ 5	\$ 305	\$ 5	\$ 284	\$ 295	\$ 1,149					\$ 2,074
1999	\$ 14	\$ 1,527	\$ 30	\$ 1,987	\$ 241	\$ 2,667					\$ 6,466
1999	\$ 5	\$ 305	\$ 5	\$ 284	\$ 295	\$ 1,149					\$ 925
2000	\$ 5	\$ 1,222	\$ 25	\$ 1,703	\$ 211	\$ 2,371					\$ 5,542
2000	\$ 5	\$ 305	\$ 5	\$ 284	\$ 30	\$ 295					\$ 925
2001	\$ 5	\$ 916	\$ 20	\$ 1,419	\$ 181	\$ 2,074					\$ 4,815
2001	\$ 5	\$ 305	\$ 5	\$ 284	\$ 30	\$ 295					\$ 925
2002	\$ 5	\$ 305	\$ 5	\$ 284	\$ 30	\$ 295					\$ 3,690
2002	\$ 5	\$ 611	\$ 15	\$ 1,155	\$ 151	\$ 1,778					\$ 920
2003	\$ 305	\$ 5	\$ 5	\$ 284	\$ 30	\$ 295					\$ 2,770
2003	\$ 305	\$ 5	\$ 5	\$ 284	\$ 30	\$ 295					\$ 1,848
2004	\$ 305	\$ 5	\$ 5	\$ 284	\$ 30	\$ 295					\$ 815
2004	\$ 305	\$ 5	\$ 5	\$ 284	\$ 30	\$ 295					\$ 1,233
2005	\$ 5	\$ 5	\$ 5	\$ 568	\$ 90	\$ 1,185					\$ 631
2005	\$ 5	\$ 5	\$ 5	\$ 284	\$ 30	\$ 295					\$ 881
2005	\$ 5	\$ 5	\$ 5	\$ 284	\$ 30	\$ 295					\$ 3,510
2006	\$ 5	\$ 5	\$ 5	\$ 284	\$ 30	\$ 295					\$ 57,345
2006	\$ 5	\$ 5	\$ 5	\$ 284	\$ 30	\$ 295					\$ 6,739
2007	\$ 5	\$ 5	\$ 5	\$ 284	\$ 30	\$ 295					\$ 64,811
2007	\$ 5	\$ 5	\$ 5	\$ 284	\$ 30	\$ 295					\$ 6,935
2008	\$ 5	\$ 5	\$ 5	\$ 284	\$ 30	\$ 295					\$ 57,804
2008	\$ 5	\$ 5	\$ 5	\$ 284	\$ 30	\$ 295					\$ 6,939
2009	\$ 5	\$ 5	\$ 5	\$ 284	\$ 30	\$ 295					\$ 50,865
2009	\$ 5	\$ 5	\$ 5	\$ 284	\$ 30	\$ 295					\$ 44,027
2010	\$ 5	\$ 5	\$ 5	\$ 284	\$ 30	\$ 295					\$ 5,483
2010	\$ 5	\$ 5	\$ 5	\$ 284	\$ 30	\$ 295					\$ 3,995
2011	\$ 5	\$ 5	\$ 5	\$ 284	\$ 30	\$ 295					\$ 34,549
2011	\$ 5	\$ 5	\$ 5	\$ 284	\$ 30	\$ 295					\$ 3,971
2012	\$ 5	\$ 5	\$ 5	\$ 284	\$ 30	\$ 295					\$ 30,578
2012	\$ 5	\$ 5	\$ 5	\$ 284	\$ 30	\$ 295					\$ 4,390
2013	\$ 5	\$ 5	\$ 5	\$ 284	\$ 30	\$ 295					\$ 30,288
2013	\$ 5	\$ 5	\$ 5	\$ 284	\$ 30	\$ 295					\$ 4,791
2014	\$ 5	\$ 5	\$ 5	\$ 284	\$ 30	\$ 295					\$ 25,497
2014	\$ 5	\$ 5	\$ 5	\$ 284	\$ 30	\$ 295					\$ 4,790
2015	\$ 5	\$ 5	\$ 5	\$ 284	\$ 30	\$ 295					\$ 20,707
2015	\$ 5	\$ 5	\$ 5	\$ 284	\$ 30	\$ 295					\$ 4,775
2016	\$ 5	\$ 5	\$ 5	\$ 284	\$ 30	\$ 295					\$ 15,933
2016	\$ 5	\$ 5	\$ 5	\$ 284	\$ 30	\$ 295					\$ 4,761
2017	\$ 5	\$ 5	\$ 5	\$ 284	\$ 30	\$ 295					\$ 11,172
2017	\$ 5	\$ 5	\$ 5	\$ 284	\$ 30	\$ 295					\$ 4,351
2018	\$ 5	\$ 5	\$ 5	\$ 284	\$ 30	\$ 295					\$ 4,351
2018	\$ 5	\$ 5	\$ 5	\$ 284	\$ 30	\$ 295					\$ 6,821
2019	\$ 5	\$ 5	\$ 5	\$ 284	\$ 30	\$ 295					\$ 3,828
2019	\$ 5	\$ 5	\$ 5	\$ 284	\$ 30	\$ 295					\$ 2,693
2020	\$ 5	\$ 5	\$ 5	\$ 284	\$ 30	\$ 295					\$ 2,421
2020	\$ 5	\$ 5	\$ 5	\$ 284	\$ 30	\$ 295					\$ 472
2021	\$ 5	\$ 5	\$ 5	\$ 284	\$ 30	\$ 295					\$ 462
2021	\$ 5	\$ 5	\$ 5	\$ 284	\$ 30	\$ 295					\$ 10
2022	\$ 5	\$ 5	\$ 5	\$ 284	\$ 30	\$ 295					\$ 6
2022	\$ 5	\$ 5	\$ 5	\$ 284	\$ 30	\$ 295					\$ 5
2023	\$ 5	\$ 5	\$ 5	\$ 284	\$ 30	\$ 295					\$ 5
2023	\$ 5	\$ 5	\$ 5	\$ 284	\$ 30	\$ 295					\$ 5
2024	\$ 5	\$ 5	\$ 5	\$ 284	\$ 30	\$ 295					\$ 5
2024	\$ 5	\$ 5	\$ 5	\$ 284	\$ 30	\$ 295					\$ 5

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 Valerie Manor	1070C	9/30/2015	32	37
Account			Amount	
Total Brought Forward:			\$ 2,742,535	
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>)..... \$ 395,947				
Deposit-Lease		225,000		
Deposit-IRS §130714,Project Development §35402,Deposit- §3686		169,802		
Deferred Finance Fees		1,145		
D-8. Total Investments and Other Assets (Lines D1 thru 7)			\$ 849,307	
D-9. Total All Assets (Lines A9 + B10 + C8 + D8)			\$ 3,591,842	

* 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 Valerie Manor		1070C	9/30/2015	33	37
Account				Amount	
Liabilities					
A. Current Liabilities					
1. Trade Accounts Payable.....				\$	1,460,557
2. Notes Payable (<i>itemize</i>).....				\$	322,440
Due from Related Party				(595,400)	
Line of Credit				917,840	
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>).....				\$	282,726
5. Accrued Payroll (<i>Owners and/or Stockholders only</i>).....				\$	
6. Accrued Payroll Taxes Payable.....				\$	7,153
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>).....				\$	2,142
11. Accrued Income Taxes*.....				\$	
12. Other Current Liabilities (<i>itemize</i>).....				\$	287,115
Acc'd Operating Expenses				47,425	
Acc'd Expense - CT State Sales Tax				10,024	
Provider Taxes Due				229,666	
A-13. Total Current Liabilities (Lines A1 thru 12).....				\$	2,362,133

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

(Carry Total forward to next page)

** Interest Bearing - Do Not Include in Return on Equity Calculation.

VALERIE MANOR
ACCRUED EXPENSES - OPERATING
September 30, 2015

ACCT. # 2170.

Athena 401k we 9/26/15	\$4,571.45	2568/5366
Athena Food Rebate	(\$3,087.57)	6334
IBNR Health Insurance 4th Q	\$38,317.21	5364
Athena-Management Fee Adjustment	\$4,009.52	5120
CSC Leasing Credit-Security Deposit	(\$1,962.66)	1719
Marcum Tax-2015	\$4,125.00	5126
Chakalos Rent Adj	\$1,452.00	9770
Balance per General Ledger	<u>\$47,424.95</u>	

G. Balance Sheet (cont'd)

Name of Facility Valerie Manor, Inc of Torrington, CT, d/b/a Valerie Manor		License No. 1070C	Report for Year Ended 9/30/2015	Page 34	of 37
Account				Amount	
				Total Brought Forward:	
				2,362,133	
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>).....\$ 544,332					
Name and Address of Lender		Amount	Loan Date		
Accrued Rent		544,332			
4. Other Long-Term Liabilities (<i>itemize</i>).....\$					

B-5. Total Long-Term Liabilities (Lines B1 thru 4).....\$ 544,332					
C. Total All Liabilities (Lines A-13 + B-5).....\$ 2,906,465					

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, d/b/a Valerie Manor	1070C	9/30/2015	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.....			\$	(499,759)
6. Gain or Loss for Period			\$	1,165,136
7. Total Net Worth.....			\$	685,377
C. Total Reserves and Net Worth			\$	685,377
D. Total Liabilities, Reserves, and Net Worth			\$	3,591,842

H. Changes in Total Net Worth

Name of Facility	License No.	Report for Year Ended	Page	of
Valerie Manor, Inc of Torrington, CT, d/b/a Valerie Manor	1070C	9/30/2015	36	37
Account			Amount	
A. Balance at End of Prior Period as shown on Report of 09/30/2014			\$	720,113
B. Total Revenue (From Statement of Revenue Page 30)			\$	16,694,561
C. Total Expenditures (From Statement of Expenditures Page 27)			\$	15,529,425
D. Net Income or Deficit.....			\$	1,165,136
E. Balance.....			\$	1,885,249
F. Additions				
1. Additional Capital Contributed (itemize)				
		(1,200,000)		
	Cret Prior Year Depreciation Leasehold-Bina			128
2. Other (itemize)				
F-3. Total Additions.....			\$	(1,199,872)
G. Deductions				
1. Drawings of Owners/Operators/Partners (Specify).....			\$	
Name and Address (No., City, State, Zip)		Title	Amount	
2. Other Withdrawings (Specify).....			\$	
Purpose		Amount		
3. Total Deductions.....			\$	
H. Balance at End of Period			\$	685,377
	09/30/15			

I. Preparer's/Reviewer's Certification

Name of Facility Valerie Manor, Inc of Torrington, CT, d/b/a Valerie Manor	License No. 1070C	Report for Year Ended 9/30/2015	Page 37	of 37
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<i>Check appropriate category</i>		
CCNH	RHNS	Other (<i>Specify</i>)
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

Preparer/Reviewer Certification

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.

Signature of Preparer 	Title CEO	Date Signed 2/12/16
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Printed Name of Preparer Athena Health Care Associates, Inc	
Address 135 South Road Farmington, CT 06032	Phone Number (860) 751-3900