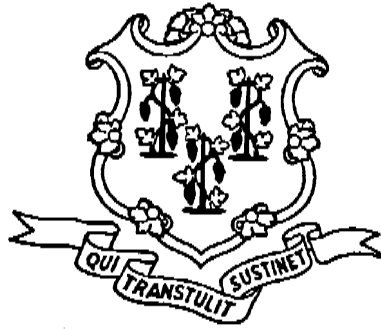


State of Connecticut



Annual Report of Long-Term Care Facility Cost Year 2017

Name of Facility (as licensed) Valerie Manor, Inc of Torrington, CT, d/b/a Valerie Manor	
Address (No. & Street, City, State, Zip Code) 1360 Tarringford 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 10/1/2016	Report for Year Ending 9/30/2017

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



**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

Table of Contents

General Information - Administrator's/Owner's Certification	1
General Information and Questionnaire - Data Required for Real Wage Adjustment	1A
General Information and Questionnaire - Type of Facility - Organization Structure	2
General Information and Questionnaire - Partners	3
General Information and Questionnaire - Corporate Owners	3A
General Information and Questionnaire - Individual Proprietorship	3B
General Information and Questionnaire - Related Parties	4
General Information and Questionnaire - Basis for Allocation of Costs	5
General Information and Questionnaire - Leases	6
General Information and Questionnaire - Accounting Basis	7
Schedule of Resident Statistics	8
Schedule of Resident Statistics (Cont'd)	9
A. Report of Expenditures - Salaries & Wages	10
Schedule A1 - Salary Information for Operators/Owners; Administrators, Assistant Administrators and Other Relatives	11
Schedule A1 - Salary Information for Operators/Owners; Administrators, Assistant Administrators and Other Relatives (Cont'd)	12
B. Report of Expenditures - Professional Fees	13
Report of Expenditures - Schedule B-1 - Information Required for Individual(s) Paid on Fee for Service Basis	14
C. Expenditures Other than Salaries - Administrative and General	15
C. Expenditures Other than Salaries (Cont'd) - Administrative and General	16
Schedule C-1 - Management Services	17
C. Expenditures Other than Salaries (Cont'd) - Dietary	18
C. Expenditures Other than Salaries (Cont'd) - Laundry	19
C. Expenditures Other than Salaries (Cont'd) - Housekeeping and Resident Care	20
Report of Expenditures - Schedule C-2 - Individuals or Firms Providing Services by Contract	21
C. Expenditures Other than Salaries (Cont'd) - Maintenance and Property	22
Depreciation Schedule	23
Amortization Schedule	24
C. Expenditures Other than Salaries (Cont'd) - Property Questionnaire	25
C. Expenditures Other than Salaries (Cont'd) - Interest	26
C. Expenditures Other than Salaries (Cont'd) - Interest and Insurance	27
D. Adjustments to Statement of Expenditures	28
D. Adjustments to Statement of Expenditures (Cont'd)	29
F. Statement of Revenue	30
G. Balance Sheet	31
G. Balance Sheet (Cont'd)	32
G. Balance Sheet (Cont'd)	33
G. Balance Sheet (Cont'd)	34
G. Balance Sheet (Cont'd)	35
H. Changes in Total Net Worth	36
I. Preparer's/Reviewer's Certification	37

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 9/30/2017	Page 1	of 37
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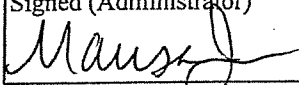
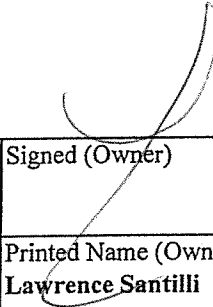
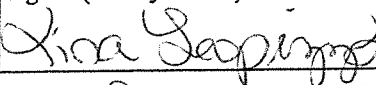
Administrator's/Owner's Certification

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, 2016 and ending September 30, 2017, 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) 		Date	Signed (Owner) 		Date
Printed Name (Administrator) Marisa Jones			Printed Name (Owner) Lawrence Santilli		
Subscribed and Sworn to before me:	State of CT	Date 2-9-18	Signed (Notary Public) 	Comm. Expires 6/30/21	
Address of Notary Public			505 Penfield Hill Rd Portland CT 06480		

(Notary Seal)

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 10/1/2016	To 9/30/2017	
Address of Facility 1360 Torrington Road Torrington, CT 06790				
Report Prepared By Athena Health Care Associates, Inc	Phone Number (860) 751-3900	Date 2/8/2018		
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 09/30/17		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 9/30/2017	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	6270.59	
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		2289.41	

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	9/30/2017			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	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?					<input checked="" type="checkbox"/> Yes <input type="checkbox"/> 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="checkbox"/>	<input checked="" type="checkbox"/>		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="checkbox"/>	<input type="checkbox"/>	>50%	See Attached			
Athena Captive	135 South Rd, Farmington, CT 06032	<input type="checkbox"/>	<input checked="" type="checkbox"/>		Workers Comp Captive	Pg 15 1A1	\$384,011	\$384,011
Athena Health Care Assoc 401k Plan	135 South Rd, Farmington, CT 06032	<input type="checkbox"/>	<input checked="" type="checkbox"/>		Facility Participates in common 401k plan			
Misc Facilities	Various	<input checked="" type="checkbox"/>	<input type="checkbox"/>	>98%	Interfacility Loans Payable	Pg 33 A2		
Laurel Ridge Health Care Center	642 Danbury Rd, Ridgefield, CT 06877	<input type="checkbox"/>	<input checked="" type="checkbox"/>	>98%	Bank Fees	Pg 16 M13	\$5,551	\$5,551
Procure LTC	1492 Highland Ave, Chesire, CT 06410	<input checked="" type="checkbox"/>	<input type="checkbox"/>	75%	Pharmacy Services	Pg 20 5A2 & 5B	\$413,182	\$413,182
		<input type="checkbox"/>	<input type="checkbox"/>					
		<input type="checkbox"/>	<input type="checkbox"/>					

* 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	X		<50.0%	MIS, Management Fees A/R, Legal, Mortgage Fees, Bank Charges Insurance, Records, Interest Marketing Data Processing Training, Maintenance, MDS Fill In	Pg 16, Ln m13 Pg 17 P 16, m3; P 15,1e&1g P 27,14a P16, L5, L2, P 32 D7 Pg 16 L2, Pg 16 I5 Pg 22 6a, Pg 13 11a	\$786,536	\$308,984
Athena Health Care Insurance	135 South Rd Farmington, CT 06032		X		Self Insured Employee Health & Dental Insurance	Pg 15,1	\$1,445,833	\$1,445,833

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 9/30/2017	Page 5	of 37
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If the facility is licensed as CDH and/or RCH or provides AIDS or TBI services with special Medicaid rates, costs must be allocated to CCNH and RHNS as follows:

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

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

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

Not Applicable

2. Explain the allocation of related company expenses and attach copy of appropriate supporting data.

Not Applicable

3. Did the Facility appropriately allocate and self-disallow direct and indirect costs to non-nursing home cost centers? (e.g., Assisted Living, Home Health, Outpatient Services, Adult Day Care Services, etc.)

Yes No If "No," explain fully why such allocation was not made.

Not Applicable: No Non-Nursing Home Cost Centers

General Information and Questionnaire 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		9/30/2017			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="checkbox"/>	<input checked="" type="checkbox"/>	Postal Equipment	04/01/15	42 Months	\$842	\$842	
Cisco Systems Capital Corp, PO Box 6000, San Francisco CA 94160	<input type="checkbox"/>	<input checked="" type="checkbox"/>	Tele Conferencing System	04/11/15	36 Months	\$1,157	\$1,157	
Leaf, PO Box 644006, Cincinnati, OH 45264	<input type="checkbox"/>	<input checked="" type="checkbox"/>	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="checkbox"/>	<input checked="" type="checkbox"/>	PCC Equipment	08/21/13	60 Months	\$7,050	\$6,996	
CSC Leasing Company, 6806 Paragon Place, Suite 170, Richmond, VA 23230	<input type="checkbox"/>	<input checked="" type="checkbox"/>	Phone System	03/02/15	60 Months	\$15,330	\$15,330	
	<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"/>						
Is a Mileage Log Book Maintained for All Leased Vehicles ? Not Applicable - No Vehicles <input type="checkbox"/> Yes <input type="checkbox"/> No Total ***							\$38,721	

* 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, Ct, d/b/a Valerie Manor	License No. 1070C	Report for Year Ended 9/30/2017	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 1 Marcum LLP 2 Marcum LLP 3 Marcum LLP 4	Address (No. & Street, City, State, Zip Code) City Place II 185 Asylum St, Hartford, CT 06103 City Place II 185 Asylum St, Hartford, CT 06103 City Place II 185 Asylum St, Hartford, CT 06103
---	---

Services Provided by This Firm (*describe fully*)

1	2017 Audit Year End Financials (Allow)	\$ 22,000
2	2017 Tax Return (Allow)	\$ 4,625
3	Medicare Cost Report (Allow)	\$ 2,700
4		\$ -
		Charge for Services Provided \$29,325

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

Yes No **Pg 15, Line1d**

Legal Services Information

Name of Legal Firm or Independent Attorney 1 Murtha Cullina LLP 2 Goldman, Gruder & Woods 3 Treasurer State of CT 4 Donald Light 5 Jill Valko	Telephone Number 860-240-6000 203-899-8900 860-702-3000 860-567-0451 860-489-2215
---	---

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 **140 Main St, Torrington, CT 06790**

Services Provided by This Firm (*describe fully*)

1	Audit Letter:Allow \$1,052; Annual Report:Allow \$300;General Matters:Disallow \$3,220	\$ 4,572
2	A/R Collection issues : Disallow	\$ 5,711
3	A/R Collection issues: Disallow	\$ 300
4	A/R Collection issues: Disallow	\$ 75
5	A/R Collection issues: Disallow	\$ 225
		Charge for Services Provided \$10,883

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

Yes No **Pg 15, Line1e**

Schedule of Resident Statistics

Name of Facility		License No.			Report for Year Ended				Page	of			
Valerie Manor, Inc of Torrington, CT, d/b/a Valerie Manor		1070C			09/30/17				8	37			
	Total All Levels	Total CCNH Level	Total RHNS Level	Total (Specify)	Period 10/1 Thru 6/30				Period 7/1 Thru 9/30				
					Total	CCNH	RHNS	(Specify)	Total	CCNH	RHNS	(Specify)	
1. Certified Bed Capacity													
A. On last day of PREVIOUS report period.....	151	151			151	151			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.....	146	146			150	150			146	146			
B. As of midnight of THIS report period.....	145	145			134	134			145	145			
3. Total Number of Days Care Provided During Period													
A. Medicare.....	8,239	8,239			6,186	6,186			2,053	2,053			
B. Medicaid (Conn.).....	36,285	36,285			26,367	26,367			9,918	9,918			
C. Medicaid (other states).....													
D. Private Pay.....	6,077	6,077			4,916	4,916			1,161	1,161			
E. State SSI for RCH.....													
F. Other (Specify) Managed Care	646	646			557	557			89	89			
G. Total Care Days During Period (3A thru F).....	51,247	51,247			38,026	38,026			13,221	13,221			
4. Total Number of Days Not Included in Figures in 3G for Which Revenue Was Received for Reserved Beds													
A. Medicaid Bed Reserve Days.....	12	12			9	9			3	3			
B. Other Bed Reserve Days.....	56	56			56	56							
5. Total Resident Days (3G + 4A + 4B).....	51,315	51,315			38,091	38,091			13,224	13,224			

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 9/30/2017			Page 9	of 37
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4. Were there any changes in the certified bed capacity during the report year? YES NO
 If "YES", provide the following information:

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

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

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

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

Item	Medicare	Medicaid		Self-Pay			Other State Assisted	
	CCNH	CCNH	RHNS	CCNH	RHNS	(Specify)	R.C.H.	ICF-MR
No. of Residents	15	112		11			7	
Per Diem Rate								
a. One bed rm.	562.51	213.19		542.00			415.36	
b. Two bed rms.	562.51	213.19		520.00			415.36	
c. Three or more bed rms.								

7. Total Number of Physical Therapy Treatments

	TOTAL	CCNH	RHNS	(Specify)
A. Medicare - Part B	6,933	6,933		
B. Medicaid (Exclusive of Part B)				
1. Maintenance Treatments	821	821		
2. Restorative Treatments				
C. Other	20,947	20,947		
D. Total Physical Therapy Treatments	28,701	28,701		

8. Total Number of Speech Therapy Treatments

	TOTAL	CCNH	RHNS	(Specify)
A. Medicare - Part B	853	853		
B. Medicaid (Exclusive of Part B)				
1. Maintenance Treatments	122	122		
2. Restorative Treatments				
C. Other	1,698	1,698		
D. Total Speech Therapy Treatments	2,673	2,673		

9. Total Number of Occupational Therapy Treatments

	TOTAL	CCNH	RHNS	(Specify)
A. Medicare - Part B	7,343	7,343		
B. Medicaid (Exclusive of Part B)				
1. Maintenance Treatments	785	785		
2. Restorative Treatments				
C. Other	20,098	20,098		
D. Total Occupational Therapy Treatments	28,226	28,226		

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	9/30/2017	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)	152,167	2,116				
3. Assistant Administrator (Complete also Sec. IV of Schedule A1)						
4. Other Administrative Salaries (telephone operator, clerks, receptionists, etc.)	258,373	11,008				
5. Dietary Service						
a. Head Dietitian	22,959	580				
b. Food Service Supervisor	62,187	2,067				
c. Dietary Workers	484,419	34,141				
6. Housekeeping Service						
a. Head Housekeeper	55,139	2,072				
b. Other Housekeeping Workers	249,680	19,991				
7. Repairs & Maintenance Services						
a. Engineer or Chief of Maintenance	57,766	2,098				
b. Other Maintenance Workers	41,972	2,282				
8. Laundry Service						
a. Supervisor						
b. Other Laundry Workers	149,314	9,304				
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	198,663	3,986				
b. RN						
1. Direct Care	570,747	15,172				
2. Administrative**	551,785	18,511				
c. LPN						
1. Direct Care	1,199,500	45,917				
2. Administrative**						
d. Aides and Attendants	1,806,814	122,886				
e. Physical Therapists	698,652	20,461				
f. Speech Therapists	124,490	2,470				
g. Occupational Therapists	428,474	10,948				
h. Recreation Workers	229,864	10,789				
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	190,365	6,872				
n. Marketing						
o. Other (Specify)						
<i>A-13. Total Salary Expenditures</i>	7,533,330	343,671				

* 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	9/30/2017				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	9/30/2017			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 (10/1/2014-9/30/17)	152,167			Health & life insurances, Payroll Taxes	Day to day operations of the nursing home facility.	2,116	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	9/30/2017	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	35				
3. Pharmacist.....	14,382	287				
4. Podiatrist.....						
5. Physical Therapy						
a. Resident Care.....	5,288	80				
b. Other.....						
6. Social Worker.....						
7. Recreation Worker.....						
8. Physicians						
a. Medical Director (entire facility).....	72,000	431				
b. Utilization Review (Title 18 and 19 only) monthly meeting						
c. Resident Care**.....	2,579					
d. Administrative Services facility						
1. Infection Control Committee (Quarterly meetings)						
2. Pharmaceutical Committee (Quarterly meetings)						
3. Staff Development Committee (Once annually)						
e. Other (Specify) See Attached Schedule	1,850	10				
9. Speech Therapist						
a. Resident Care.....	3,240	9				
b. Other.....						
10. Occupational Therapist						
a. Resident Care.....						
b. Other.....						
11. Nurses and aides and attendants						
a. RN						
1. Direct Care						
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	124,572	994				

* 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.

Annual Report of Long-Term Care Facility

B. Report of Expenditures - Professional Fees (Medical Director Detail)

Name of Facility Valerie Manor, Inc of Torrington, CT, d/b/a Valerie Manor		License No. 1070C		Report for Year Ended 9/30/2016		Page 13 a	of 37
		Total Cost and Hours					
Item		CCNH	Hours	RHNS	Hours	(Specify)	Hours
8. Physicians							
a. Medical Director Detail		0	233	0	0	0	0

Dr. Amor Lomibao	\$42,000	265 hours
Dr. Ethan Nguyen	\$30,000	166 hours

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	9/30/2017		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		
Procure LTC, 1492 Highland Ave, Chesire, CT 06410	Pharmacist	<input checked="" type="checkbox"/>	<input type="checkbox"/>	Common Owners: Minority Interest		
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(SDX), PO Box 484, Avon, CT 06001	Speech Therapist	<input type="checkbox"/>	<input checked="" type="checkbox"/>			
Fusion Medical, 11808 Grant St #100, Omaha NE 68164	Physical Therapy	<input type="checkbox"/>	<input checked="" type="checkbox"/>			
Litchfield Hills Orthopedic Associates, 281 N. Main St, Bristol, CT 06010	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"/>			
Healthdrive Eye Care Group, One Prestige Drive Suite 107, Meriden, CT 06450	Optomology Services	<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"/>			
		<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"/>			

* 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	9/30/2017		15	37
Item	Total	CCNH	RHNS	(Specify)	
1. Administrative and General					
a. Employee Health & Welfare Benefits					
1. Workmen's Compensation.....	\$ 384,011	384,011			
2. Disability Insurance.....	\$				
3. Unemployment Insurance.....	\$ 91,130	91,130			
4. Social Security (F.I.C.A.).....	\$ 556,269	556,269			
5. Health Insurance.....	\$ 1,400,153	1,400,153			
6. Life Insurance (employees only) (not-owners and not-operators).....	\$				
7. Pensions (Non-Discriminatory) (not-owners and not-operators).....	\$ 32,144	32,144			
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*.....	\$ 9,597	9,597			
d. Accounting and Auditing.....	\$ 29,325	29,325			
e. Legal (<i>Services should be fully described on Page 7</i>)	\$ 10,883	10,883			
f. Insurance on Lives of Owners and Operators (<i>Specify</i>)*.....	\$				
g. Office Supplies.....	\$ 73,574	73,574			
h. Telephone and Cellular Phones.....					
1. Telephone & Pagers.....	\$ 25,689	25,689			
2. Cellular Phones.....	\$ 2,689	2,689			
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	\$ 905,458	905,458			
Subtotal	\$ 3,520,922	3,520,922			

* 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	9/30/2017		16	37
Item	Total	CCNH	RHNS	(Specify)	
Subtotals Brought Forward:	3,520,922	3,520,922			
l. Travel and Entertainment					
1. Resident Travel and Entertainment.....	\$				
2. Holiday Parties for Staff.....	\$ 5,835	5,835			
3. Gifts to Staff and Residents.....	\$ 16,962	16,962			
4. Employee Travel.....	\$ 1,238	1,238			
5. Education Expenses Related to Seminars and Conventions	\$ 5,464	5,464			
6. Automobile Expense (<i>not purchase or depreciation</i>).....	\$				
7. Other (<i>Specify</i>).....	\$				
See Attached Schedule					
m. Other Administrative and General Expenses					
1. Advertising Help Wanted (<i>all such expenses</i>).....	\$ 12,833	12,833			
2. Advertising Telephone Directory (<i>all such expenses</i>)***	\$ 1,001	1,001			
3. Advertising Other (<i>Specify</i>)***.....	\$ 19,960	19,960			
See Attached Schedule					
4. Fund-Raising***.....	\$				
5. Medical Records.....	\$				
6. Barber and Beauty Supplies (if this service is supplied directly and not by contract or fee for service)***.....	\$				
7. Postage.....	\$ 9,203	9,203			
* 8. Dues and Membership Fees to Professional Associations (<i>Specify</i>)	\$ 11,138	11,138			
See Attached Schedule					
8a. Dues to Chamber of Commerce & Other Non-Allowable Org.***	\$ 1,953	1,953			
9. Subscriptions.....	\$ 212	212			
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**.....	\$ 497,759	497,759			
13. Other (<i>Specify</i>)	\$ 129,672	129,672			
See Attached Schedule					
C-14 Total Administrative & General Expenditures	\$ 4,234,152	4,234,152			

* 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	\$ 19,960		
Total Other Advertising	\$ 19,960	\$ -	\$ -

Schedule of Dues

Description	CCNH	RHNS	(Specify)
AANAC	\$ 238		
CAHCF	\$ 10,590		
ACHCA	\$ 310		
Total Dues	\$ 11,138	\$ -	\$ -

Schedule of Contributions

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

Schedule of Other Administrative and General

Description	CCNH	RHNS	(Specify)
Bank Charges	\$ 25,695		
Payroll Processing Fees	\$ 27,146		
Employee Physicals/Background Checks	\$ 19,970		
Licenses	\$ 1,650		
Penalties - 2015 Composite Use Tax and 2016 Business Use Tax	\$ 944		
Data Processing Fees	\$ 54,267		
Total Other Administrative and General	\$ 129,672	\$ -	\$ -

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 9/30/2017	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	\$694,026	Contract Attached to a Prior Year	See Below
Allocation of the above	\$458,057 \$111,044 \$124,925	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	\$39,702	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.**

Annual Report of Long-Term Care Facility

CSP-18 Rev. 9/2002

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 9/30/2017	Page 18	of 37
Item		Total	CCNH	RHNS	(Specify)
2. Dietary					
a. In-House Preparation & Service					
1.	Raw Food.....	\$ 330,628	330,628		
2.	Non-Food Supplies.....	\$ 36,845	36,845		
3.	Other (Specify) _____ Dishes = \$4,239	\$ 4,239	4,239		
b. Purchased Services (by contract other than through Management Services) (Complete Schedule C-2 att. Page 21)		\$			
c. Management Services**		\$ 111,044	111,044		
d. Other (Specify) _____		\$			
2E. Total Dietary Expenditures (2a + b + c + d)		\$ 482,756	482,756		
2F. Dietary Questionnaire		Total	CCNH	RHNS	(Specify)
G. Resident Meals: Total no. of meals served per day:*		421	421		
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. = \$10651	
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	9/30/2017		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. \$	22,547	22,547		
b. Purchased Services (by contract other than through Management Services) (Complete Schedule C-2 att. Page 21)	\$				
c. Management Services**	\$				
d. Other (Specify) Supplies = \$12,882	\$	12,882	12,882		
3E. Total Laundry Expenditures (3a + b + c + d)	\$	35,429	35,429		
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 9/30/2017		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. \$	42,204	42,204		
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)....		\$ 42,204	42,204		
5.	Resident Care (Supplies)**					
a.	Prescription Drugs***					
1.	Own Pharmacy.....	\$				
2.	Purchased from Procare LTC	\$	407,255	407,255		
b.	Medicine Cabinet Drugs.....	\$	85,350	85,350		
c.	Medical and Therapeutic Supplies.....	\$	379,330	379,330		
d.	Ambulance/Limousine***	\$	57,750	57,750		
e.	Oxygen					
1.	For Emergency Use.....	\$				
2.	Other***	\$	48,088	48,088		
f.	X-rays and Related Radiological Procedures***	\$	89,279	89,279		
g.	Dental (<i>Not dentists who should be included under salaries or fees</i>)	\$				
h.	Laboratory***	\$	70,204	70,204		
i.	Recreation.....	\$	14,191	14,191		
j.	Other (Specify)**** See Attached Schedule	\$	230,403	230,403		
5K.	Total Resident Care Expenditures (5a - 5j).....	\$	1,381,850	1,381,850		

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

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

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

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

Schedule of Other Resident Care

Description	CCNH	RHNS	(Specify)
Management Fee Direct	\$ 124,925		
Cable TV Services	\$ 22,493		
Medical Equip Rentals-Medicaid	\$ 29,790		
Physical Therapy Supplies	\$ 38,644		
Occupational Therapy Supplies	\$ 932		
Oxygen Equipment Rental	\$ 3,760		
Medical Equip Rentals-Other	\$ 9,859		
Total Other Resident Care	\$ 230,403	\$ -	\$ -

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	9/30/2017			21	37		
Name of Individual or Company	Address	Related ** to Owners, Operators, Officers		Explanation of Relationship	Full Explanation of Service Provided*	Total Cost/Page Ref.***				
		Yes	No			CCNH	RHNS	(Specify)	Pg	Line
ADP	100 Corporate Drive, Windsor, CT 06095	<input type="checkbox"/>	<input checked="" type="checkbox"/>		Payroll Processing	27,146			16	M13
CWPM	PO Box 415, 25 Norton Place, Plainville, CT 06067	<input type="checkbox"/>	<input checked="" type="checkbox"/>		Rubbish Removal	21,051			22	6F
S & T Landscaping	147 Circle Dr, Torrington, CT 06790	<input type="checkbox"/>	<input checked="" type="checkbox"/>		Snow Removal	28,449			22	6F
Winterberry Gardens	2070 West St, Southington, CT 06489	<input type="checkbox"/>	<input checked="" type="checkbox"/>		Groundskeeping	17,207			22	6F
Procure LTC	1492 Highland Ave, Cheshire, CT 06410	<input checked="" type="checkbox"/>	<input type="checkbox"/>	Common Owners: Minority Interest	Pharmacy	413,182			20	5A2 & 5B
		<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"/>							
		<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	9/30/2017			22	37
Item	Total	CCNH	RHNS	(Specify)		
6. Maintenance & Operation of Plant						
a. Repairs & Maintenance..... \$	80,904	80,904				
b. Heat..... \$	87,714	87,714				
c. Light & Power..... \$	113,548	113,548				
d. Water..... \$	69,923	69,923				
e. Equipment Lease (<i>Provide detail on page 6</i>)..... \$	38,721	38,721				
f. Other (<i>itemize</i>)..... \$	103,129	103,129				
See Attached Schedule						
6g. Total Maint. & Operating Expense (6a - 6f)..... \$	493,939	493,939				
7. Depreciation (<i>complete schedule page 23*</i>)						
a. Land Improvements..... \$						
b. Building & Building Improvements..... \$						
c. Non-Movable Equipment..... \$	11,504	11,504				
d. Movable Equipment..... \$	119,566	119,566				
*7e. Total Depreciation Costs (7a + b + c + d)..... \$	131,070	131,070				
8. Amortization (<i>Complete att. Schedule Page 24*</i>)						
a. Organization Expense..... \$						
b. Mortgage Expense..... \$						
c. Leasehold Improvements..... \$	108,749	108,749				
d. Other (<i>Specify</i>)..... \$						
*8e. Total Amortization Costs (8a + b + c + d)..... \$	108,749	108,749				
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..... \$	161,432	161,432				
c. Personal property taxes..... \$	30,946	30,946				
11. Total Property Expenses (7e + 8e + 9 + 10)..... \$	1,512,197	1,512,197				

* 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	\$ 17,207		
Rubbish Removal	\$ 21,051		
Snow Removal	\$ 28,449		
Supplies	\$ 36,422		
Total Other Repairs and Maintenance	\$ 103,129	\$ -	\$ -

Depreciation Schedule

Name of Facility				License No.			Report for Year Ended			Page	of			
Valerie Manor, Inc of Torrington, CT, d/b/a Valerie Manor				1070C			9/30/2017			23	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	585,332	SL	Various	11,504				
2. Disposals (attach schedule)														
3. Acquired during this report period (attach schedule)														
C-4. Subtotal.....											11,504			
		Is a mileage logbook maintained?		Date of Acquisition		Historical Cost Exclusive of Land	Less Salvage Value	Cost to Be Depreciated	Accumulated Depreciation to Beginning of Year's Operations	Method of Computing Depreciation	Useful Life	Depreciation for This Year	Totals	
		Yes	No	Month	Year									
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	2016	1,536,453		1,536,453	992,927	S/L	Various	114,717
b. Disposals (attach schedule)														
c. Acquired during this report period (attach schedule)						9	2017	52,943		52,943		S/L	Various	4,849
D-3. Subtotal.....													119,566	
E. Total Depreciation													131,070	

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		9/30/2017			24	37
Item	Date of Acquisition		Length of Amortization	Cost to Be Amortized	Accumulated Amort. to Beginning of Year's Operations	Basis for Computing Amortization**	Rate %	Amortization for This Year	Totals
	Month	Year							
A. Organization Expense									
1.									
2.									
3.									
A-4. Subtotal.....									
B. Mortgage Expense									
1. Deferred Finance Fees	9	2015	1 year	29,840	29,840	SL	1		
2.									
3.									
B-4. Subtotal.....									
C. Leasehold Improvements and Other (Specify)									
1. Acquired prior to this report period	9	2016	Various	3,704,831	2,370,829	SL	Var	106,741	
2. Disposals (attach schedule)									
3. Acquired during this report period (attach schedule)	9	2017	Various	44,717		SL	Var	2,008	
C-4. Subtotal.....									108,749
D. Total Amortization									108,749

* 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	9/30/2017				24A	37
C. Leasehold Improvements (Specify)									
1. Acquired prior to this report period	9	2016	Various	3,007,816	2,127,173	SL	Various	106,741	
2. Disposals (attach schedule)									
3. Acquired during this report period	9	2017	Various	44,717		SL	Various	2,008	
C-4. Subtotal.....								108,749	
C. Other (Specify)									
1. Bed License Purchase	9	1997	None	697,015	243,656	None			
2.									
C-4. Subtotal.....									
Total Acquired prior to this report period	9	2016	Various	3,704,831	2,370,829	SL	Var	106,741	
Total Disposals									
Total Acquired during this report period	9	2017	Various	44,717		SL	Var	2,008	

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 9/30/2017	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)	1M LIBOR + Credit Spr	Paid Off	Paid Off	
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 9/30/2017	11,586,900			
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 9/30/2017			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	9/30/2017			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).....		\$	18,337	18,337		
A. Item		Rate	Amount			
Energy Efficient Project		4.99%	404,309			
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).....		\$	18,337	18,337		
12. D. Other Interest Expense (Specify).....		\$	1,510	1,510		
Vender Interest = \$1,510						
13. Total All Interest Expense (12B7 + 12C3 + 12D).....		\$	19,847	19,847		
14. Insurance						
a. Insurance on Property (buildings only).....		\$	85,154	85,154		
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)...		\$	85,154	85,154		
15. Total All Expenditures (A-13 thru C-14).....		\$	15,945,430	15,945,430		

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	9/30/2017	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.....	\$ 428,474	428,474		
4.	Var	Var	Other - See attached Schedule.....	\$ 14,368	14,368		
Page 13 - Professional Fees							
5.	13	B8c	Resident Care Physicians **.....	\$ 2,579	2,579		
6.			Occupational Therapy.....	\$			
7.			Other - See attached Schedule.....	\$			
Pages 15 & 16 - Administrative and General							
8.			Discriminatory Benefits.....	\$			
9.	15	1c	Bad Debts.....	\$ 9,597	9,597		
10.	15	1d&e	Accounting & Legal.....	\$ 9,531	9,531		
11.			Telephone.....	\$			
12.	15	1h2	Cellular Telephone.....	\$ 1,429	1,429		
13.			Life insurance premiums on the life of Owners, Partners, Operators.....	\$			
14.	16	13	Gifts, flowers and coffee shops.....	\$ 16,962	16,962		
15.	16	15	Education expenditures to colleges or universities for tuition and related costs for owners and employees.....	\$ 300	300		
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&3	Unallowable Advertising *.....	\$ 20,961	20,961		
19.			Income Tax / Corporate Business Tax...	\$			
20.			Fund Raising / Contributions.....	\$			
21.	16	m12	Unallowable Management Fees.....	\$ 315,184	315,184		
	18	2c		\$ 76,408	76,408		
	20	5j		\$ 85,960	85,960		
22.	16	m6	Barber and Beauty.....	\$			
23.	Var	Var	Other - See attached Schedule.....	\$ 28,592	28,592		
Page 18 - Dietary Expenditures							
24.	18	2a1	Meals to employees, guests and others who are not residents.....	\$ 10,651	10,651		
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)				\$ 1,020,996	1,020,996		

* 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	9/30/2017	29	1 37	
Item No.	Page No.	Line No.	Item Description	Total Amount of Decrease	CCNH	RHNS	(Specify)
Subtotals Brought Forward				\$ 1,020,996	1,020,996		
Page 20 - Resident Care Supplies***							
27.	20	5a1&2	Prescription Drugs.....	\$ 407,255	407,255		
28.	20	5d	Ambulance/Limousine.....	\$ 57,750	57,750		
29.	20	5f	X-rays, etc.....	\$ 89,279	89,279		
30.	20	5h	Laboratory.....	\$ 70,204	70,204		
31.	20	5c	Medical Supplies.....	\$ 21,182	21,182		
32.	20	5e2	Oxygen (non emergency).....	\$ 48,088	48,088		
33.	20	5j	Occupational Therapy.....	\$ 932	932		
34.	Var	Var	Other - See Attached Schedule.....	\$ 43,848	43,848		
Page 22 - Maintenance and Property							
35.	Var	Var	Excess Movable Equipment Depreciation See Attached Schedule.....	\$ 9,430	9,430		
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.....	\$ 18,893	18,893		
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.....	\$ 222	222		
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)			\$ 1,788,079	1,788,079		

*** 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	9,859		
20	5B	Ebox	33,989		
Total Other Ancillary Costs			\$ 43,848	\$ -	\$ -

Schedule of Excess Movable Equipment Depreciation

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
22	7d	Equip Carryforward Adjustments	9,430		
Total Excess Movable Equipment Depreciation			9,430		

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			\$ -	\$ -	\$ -

Cost Year	Valerie Manor Moveable Equipment Carryforward Schedule																			Totals
	Amount	Amount	Amount	Amount	Amount	Amount	Amount	Amount	Amount	Amount	Amount	Amount	Amount	Amount	Amount	Amount	Amount	Amount	Amount	
	2000	2000	2000	2000	2000	1993	1995	2006	2006	2007	2007	2008	2008	2008	2008	2009	2009	2015 TV's	2016 TV's	2017 TV's
	Heritage Furn	Heritage Furn	Heritage Furn	Heritage Furn	Heritage Furn	Additions	Additions	Additions	Additions	Heritage Profit	Heritage Profit	Heritage Profit	Heritage Profit	Heritage Profit	Heritage Profit	Heritage Profit	Heritage Profit	cost report	cost report	cost report
Cost Term	Adj #1	Adj #2	Adj #3	Adj #3	Adj #4															
1993	\$ 48	\$ 3,055	\$ 50	\$ 2,838	\$ 302	\$ 4,445	\$ 5,743	\$ 92	\$ 187	\$ 14,549	\$ 45,225	\$ 308	\$ 288	\$ 13,406	\$ (58)	\$ 286	\$ 4,104	\$ 3,208	\$ 39,981	
	10.00	10.00	10.00	10.00	10.00	15.00	5.00	10.00	15.00	5.00	15.00	5.00	10.00	15.00	5.00	15.00	5	5	5.00	
1993 Deprec	\$ 5					\$ 296														\$ 301
1993 Book Value	\$ 43					\$ 4,149														\$ 4,192
1994 Deprec	\$ 5					\$ -														\$ 5
1994 Book Value	\$ 39					\$ 4,149														\$ 4,188
1995 Deprec	\$ 5	\$ 305				\$ 296	\$ 1,149													\$ 1,755
1995 Book Value	\$ 34	\$ 2,749				\$ 3,853	\$ 4,595													\$ 4,188
1996 Deprec	\$ 5	\$ 305	\$ 5			\$ 296	\$ 1,149													\$ 1,755
1996 Book Value	\$ 29	\$ 2,444	\$ 45			\$ 3,556	\$ 3,446													\$ 11,231
1997 Deprec	\$ 5	\$ 305	\$ 5	\$ 284		\$ 296	\$ 1,149													\$ 9,520
1997 Book Value	\$ 24	\$ 2,138	\$ 40	\$ 2,555		\$ 3,260	\$ 2,297													\$ 2,044
1998 Deprec	\$ 5	\$ 305	\$ 5	\$ 284	\$ 30	\$ 296	\$ 1,149													\$ 10,314
1998 Book Value	\$ 19	\$ 1,833	\$ 35	\$ 2,271	\$ 271	\$ 2,964	\$ 1,149													\$ 2,074
1999 Deprec	\$ 5	\$ 305	\$ 5	\$ 284	\$ 30	\$ 296	\$ 1,149													\$ 8,542
1999 Book Value	\$ 14	\$ 1,527	\$ 30	\$ 1,987	\$ 241	\$ 2,667	\$ -													\$ 2,074
2000 Deprec	\$ 5	\$ 305	\$ 5	\$ 284	\$ 30	\$ 296	\$ -													\$ 6,466
2000 Book Value	\$ 10	\$ 1,222	\$ 25	\$ 1,703	\$ 211	\$ 2,371	\$ -													\$ 925
2001 Deprec	\$ 5	\$ 305	\$ 5	\$ 284	\$ 30	\$ 296	\$ -													\$ 5,542
2001 Book Value	\$ 5	\$ 916	\$ 20	\$ 1,419	\$ 181	\$ 2,074	\$ -													\$ 925
2002 Deprec	\$ 5	\$ 305	\$ 5	\$ 284	\$ 30	\$ 296	\$ -													\$ 4,615
2002 Book Value	\$ -	\$ 611	\$ 15	\$ 1,135	\$ 151	\$ 1,778	\$ -													\$ 925
2003 Deprec	\$ -	\$ 305	\$ 5	\$ 284	\$ 30	\$ 296	\$ -													\$ 3,690
2003 Book Value	\$ -	\$ 305	\$ 10	\$ 852	\$ 121	\$ 1,482	\$ -													\$ 920
2004 Deprec	\$ -	\$ 305	\$ 5	\$ 284	\$ 30	\$ 296	\$ -													\$ 2,770
2004 Book Value	\$ -	\$ -	\$ 5	\$ 568	\$ 90	\$ 1,165	\$ -													\$ 920
2005 Deprec	\$ -	\$ -	\$ 5	\$ 284	\$ 30	\$ 296	\$ -													\$ 1,848
2005 Book Value	\$ -	\$ -	\$ -	\$ 284	\$ 60	\$ 889	\$ -													\$ 615
2006 Deprec	\$ -	\$ -	\$ -	\$ 284	\$ 30	\$ 296	\$ -													\$ 1,233
2006 Book Value	\$ -	\$ -	\$ -	\$ 284	\$ 30	\$ 296	\$ -	\$ 9	\$ 12											\$ 631
2006 Deprec	\$ -	\$ -	\$ -	\$ -	\$ 30	\$ 593	\$ -	\$ 83	\$ 175											\$ 881
2007 Deprec	\$ -	\$ -	\$ -	\$ -	\$ 30	\$ 296	\$ -	\$ 9	\$ 12	\$ 1,455	\$ 1,508									\$ 3,310
2007 Book Value	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 296	\$ -	\$ 74	\$ 163	\$ 13,094	\$ 43,718									\$ 57,345
2008 Deprec	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 296	\$ -	\$ 9	\$ 13	\$ 2,910	\$ 3,015	\$ 31	\$ 15	\$ 447						\$ 6,736
2008 Book Value	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 889	\$ -	\$ 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	\$ 12,085	\$ (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	\$ 167	\$ 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	\$ 168	\$ 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	\$ -	\$ 181				\$ 30,576
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	\$ 2,673	\$ 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	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2021 Deprec	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,523	\$ -	\$ 2,231	\$ -	\$ 67	\$ -	\$ 319	\$ 11,995	\$ -	\$ 19,135
2021 Book Value	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,015	\$ -	\$ 894	\$ -	\$ 19	\$ -	\$ 319	\$ 7,996	\$ -	\$ 12,243
2022 Deprec	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,508	\$ -	\$ 1,337	\$ -	\$ 48	\$ -	\$ -	\$ 3,999	\$ -	\$ 6,892
2022 Book Value	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,508	\$ -	\$ 894	\$ -	\$ 19	\$ -	\$ -	\$ -	\$ -	\$ 6,420
2023 Deprec	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 443	\$ -	\$ 29	\$ -	\$ -	\$ -	\$ 472
2023 Book Value	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 443	\$ -	\$ 19	\$ -	\$ -	\$ -	\$ 462
2024 Deprec	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 10	\$ -	\$ -	\$ -	\$ 10
2024 Book Value	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 6	\$ -	\$ -	\$ -	\$ 6

F. Statement of Revenue

Name of Facility Valerie Manor, Inc of Torrington, CT, d/b/a Valerie Manor		License No. 1070C	Report for Year Ended 9/30/2017		Page 30	of 37
Item			Total	CCNH	RHNS	(Specify)
I. Resident Room, Board & Routine Care Revenue						
1.	a.	Medicaid Residents (CT only).....	\$ 18,729,386	18,729,386		
	b.	Medicaid Room and Board Contractual Allowance **.....	\$ (10,948,945)	(10,948,945)		
2.	a.	Medicaid (All other states).....	\$			
	b.	Other States Room and Board Contractual Allowance **.....	\$			
3.	a.	Medicare Residents (all inclusive).....	\$ 3,305,488	3,305,488		
	b.	Medicare Room and Board Contractual Allowance **.....	\$ 657,927	657,927		
4.	a.	Private-Pay Residents and Other.....	\$ 4,351,794	4,351,794		
	b.	Private-Pay Room and Board Contractual Allowance **.....	\$ (213,784)	(213,784)		
II. Other Resident Revenue						
1.	a.	Prescription Drugs - Medicare.....	\$ 458,678	458,678		
	b.	Prescription Drugs - Medicare Contractual Allowance **.....	\$ (458,678)	(458,678)		
	c.	Prescription Drugs - Non-Medicare.....	\$ 196,093	196,093		
	d.	Prescription Drugs - Non-Medicare Contractual Allowance **.....	\$ (196,093)	(196,093)		
2.	a.	Medical Supplies - Medicare.....	\$ 6,082	6,082		
	b.	Medical Supplies - Medicare Contractual Allowance **.....	\$ (6,082)	(6,082)		
	c.	Medical Supplies - Non-Medicare.....	\$ 15,609	15,609		
	d.	Medical Supplies - Non-Medicare Contractual Allowance **.....	\$ (15,609)	(15,609)		
3.	a.	Physical Therapy - Medicare.....	\$ 1,213,299	1,213,299		
	b.	Physical Therapy - Medicare Contractual Allowance **.....	\$ (1,019,701)	(1,019,701)		
	c.	Physical Therapy - Non-Medicare.....	\$ 262,035	262,035		
	d.	Physical Therapy - Non-Medicare Contractual Allowance **.....	\$ (262,035)	(262,035)		
4.	a.	Speech Therapy - Medicare.....	\$ 262,495	262,495		
	b.	Speech Therapy - Medicare Contractual Allowance **.....	\$ (208,261)	(208,261)		
	c.	Speech Therapy - Non-Medicare.....	\$ 72,335	72,335		
	d.	Speech Therapy - Non-Medicare Contractual Allowance **.....	\$ (72,335)	(72,335)		
5.	a.	Occupational Therapy - Medicare.....	\$ 1,184,493	1,184,493		
	b.	Occupational Therapy - Medicare Contractual Allowance **.....	\$ (990,271)	(990,271)		
	c.	Occupational Therapy - Non-Medicare.....	\$ 231,475	231,475		
	d.	Occupational Therapy - Non-Medicare Contractual Allowance **.....	\$ (230,925)	(230,925)		
6.	a.	Other (Specify) - Medicare.....	\$			
	b.	Other (Specify) - Non-Medicare.....	\$ (18,535)	(18,535)		
III. Total Resident Revenue (Section I.thru Section II.).....			\$ 16,305,935	16,305,935		
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)		\$ 222	222		
6.	Private Duty Nurses' Fees.....		\$			
7.	Barber, Coffee, Beauty and Gift shops.....		\$			
8.	Other (Specify).....		\$ 37,725	37,725		
V. Total Other Revenue (1 thru 8).....			\$ 37,947	37,947		
VI. Total All Revenue (III + V).....			\$ 16,343,882	16,343,882		

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

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

Schedule of Other Resident Revenue - Medicare

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

Schedule of Other Non-Medicare Resident Revenue

Related Exp Page Ref	Description	CCNH	RHNS	(Specify)
N/A	Retroactives	\$ (18,535)		
Total Other Resident Revenue		\$ (18,535)	\$ -	\$ -

Interest Income

Page Ref	Account	Account Balance	CCNH	RHNS	(Specify)
pg 31, L A2	Interest on A/R	N/A	\$ 222		
Total Interest Income			\$ 222	\$ -	\$ -

Schedule of Other Revenue

Page Ref	Description	CCNH	RHNS	(Specify)
NA	Bad Debt Recoveries	\$ 37,725		
Total Other Revenue		\$ 37,725	\$ -	\$ -

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	9/30/2017	31	1	37
Account			Amount		
Assets					
A. Current Assets					
1. Cash (<i>on hand and in banks</i>).....			\$	191,369	
2. Resident Accounts Receivable (Less Allowance for Bad Debts).....			\$	1,184,828	
3. Other Accounts Receivable (Excluding Owners or Related Parties).....			\$		
4 Inventories.....			\$	25,620	
5. Prepaid Expenses.....			\$	274,459	
a. Prepaid Insurance	259,151				
b. Prepaid Health Insurance	14,281				
c. Prepaid Interest	1,027				
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)			\$	1,753,583	
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.....	3,052,533	\$	816,611	
	Accum. Depreciation	(2,235,922)	Net.....		
5. Non-Movable Equipment	*Historical Cost.....	653,560	\$	56,724	
	Accum. Depreciation	(596,836)	Net.....		
6. Movable Equipment	*Historical Cost.....	1,530,461	\$	417,968	
	Accum. Depreciation	(1,112,493)	Net.....		
7. Motor Vehicles	*Historical Cost.....		\$		
	Accum. Depreciation	Net.....			
8. Minor Equipment-Not Depreciable.....			\$		
9. Other Fixed Assets (<i>itemize</i>).....			\$	58,935	
Equipment Carryforward AJE	58,935				
B-10. Total Fixed Assets (Lines B1 thru 9)			\$	1,350,238	

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

(Carry Total forward to next page)

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 9/30/2017	Page of 32 37
Account		Amount	
		Total Brought Forward: \$ 3,103,821	
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>).....		\$ 159,839	
Project Development		12,515	
Deposit-IRS \$143638, Deposit-Utilities \$3686		147,324	
D-8. Total Investments and Other Assets (Lines D1 thru 7).....		\$ 613,199	
D-9. Total All Assets (Lines A9 + B10 + C8 + D8).....		\$ 3,717,020	

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

G. Balance Sheet (cont'd)

Name of Facility Valerie Manor, Inc of Torrington, CT, d/b/a Valerie Manor		License No. 1070C	Report for Year Ended 9/30/2017	Page 33	of 1	37
Account				Amount		
Liabilities						
A. Current Liabilities						
1.	Trade Accounts Payable.....			\$	2,480,394	
2.	Notes Payable (<i>itemize</i>).....			\$	(1,345,400)	
	Notes Payable	(1,345,400)				
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>).....			\$	208,591	
5.	Accrued Payroll (<i>Owners and/or Stockholders only</i>).....			\$		
6.	Accrued Payroll Taxes Payable.....			\$	5,148	
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>).....			\$	348,102	
	Acc'd Operating Expenses		111,483			
	Acc'd Expense - CT State Sales Tax		718			
	Provider Taxes Due		234,816			
	Acc'd Health Insurance		1,085			
A-13.	Total Current Liabilities (Lines A1 thru 12).....			\$	1,696,835	

* 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, 2017

ACCT. # 2170

Health Insurance	(\$80,842.76)
Pharmacy	(\$31,626.94)
X-ray	(\$5,971.74)
Lab	(\$4,948.99)
Accounting	(\$4,625.00)
Utilities	(\$4,155.53)
Food	(\$515.35)
Legal	\$15.00
Maintenance	\$347.02
Office	\$1,703.56
Management fees	\$4,055.58
Nursing	\$5,441.27
Insurance	\$9,641.31

Balance per General Ledger

(\$111,482.57)

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 9/30/2017	Page 34	of 37
Account			Amount	
Total Brought Forward:			1,696,835	
Liabilities (cont'd)				
B. Long-Term Liabilities				
1. Loans Payable-Equipment (<i>itemize</i>).....				\$ 334,856
Name of Lender	Purpose	Amount	Date Due	
M-Core Energy Efficient Lighting		334,856		
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>).....				\$ 275,702
Due to/from Landlord		275,702		
B-5. Total Long-Term Liabilities (Lines B1 thru 4).....				\$ 1,532,778
C. Total All Liabilities (Lines A-13 + B-5).....				\$ 3,229,613

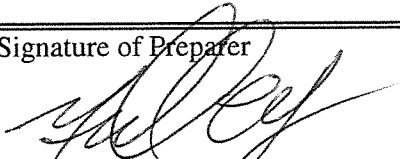
G. Balance Sheet (cont'd)
Reserves and Net Worth

Name of Facility Valerie Manor, Inc of Torrington, CT, d/b/a Valerie Manor	License No. 1070C	Report for Year Ended 9/30/2017	Page 35	of 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.....			\$	68,955
6. Gain or Loss for Period 10/1/2016 thru 9/30/2017			\$	398,452
7. Total Net Worth.....			\$	487,407
C. Total Reserves and Net Worth			\$	487,407
D. Total Liabilities, Reserves, and Net Worth			\$	3,717,020

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	9/30/2017	36	37
Account			Amount	
A. Balance at End of Prior Period as shown on Report of 09/30/2016			\$	734,559
B. Total Revenue (From Statement of Revenue Page 30)			\$	16,343,882
C. Total Expenditures (From Statement of Expenditures Page 27)			\$	15,945,430
D. Net Income or Deficit.....			\$	398,452
E. Balance.....			\$	1,133,011
F. Additions				
1. Additional Capital Contributed (<i>itemize</i>)		(680,000)		
2. Other (<i>itemize</i>)				
Wage Enhancement Reversal		10,000		
Health Insurance		24,396		
F-3. Total Additions.....			\$	(645,604)
G. Deductions				
1. Drawings of Owners/Operators/Partners (<i>Specify</i>).....			\$	
Name and Address (<i>No., City, State, Zip</i>)		Title	Amount	
2. Other Withdrawings (<i>Specify</i>).....			\$	
Purpose		Amount		
3. Total Deductions.....			\$	
H. Balance at End of Period	09/30/17		\$	487,407

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 9/30/2017	Page 37	of 37
<i>Check appropriate category</i>				
CCNH	RHNS	Other (<i>Specify</i>)		
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>		
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 CFO	Date Signed 2/9/18		
Printed Name of Preparer Athena Health Care Associates, Inc				
Address 135 South Road Farmington, CT 06032		Phone Number (860) 751-3900		