

State of Connecticut



Annual Report of Long-Term Care Facility Cost Year 2019

Name of Facility (as licensed) The Nathaniel Witherell	
Address (No. & Street, City, State, Zip Code) 70 Parsonage Road Greenwich, CT 06830	
Type of Facility	
<input checked="" type="checkbox"/> Chronic and Convalescent <input checked="" type="checkbox"/> Nursing Home only (CCNH)	<input type="checkbox"/> Rest Home with Nursing <input type="checkbox"/> Supervision only (RHNS) <input type="checkbox"/> (Specify)
Report for Year Beginning 10/1/2018	Report for Year Ending 9/30/2019

License Numbers:	CCNH 564-C	RHNS	(Specify)	Medicare Provider 07-5117
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Medicaid Provider Numbers:	CCNH 5645	RHNS	ICF-IID
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For Department Use Only

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

General Information

Name of Facility (as licensed) The Nathaniel Witherell	License No. 564-C	Report for Year Ended 9/30/2019	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 The Nathaniel Witherell [facility name], for the cost report period beginning October 1, 2018 and ending September 30, 2019, and that to the best of my knowledge and belief, it is a true, correct, and complete statement prepared from the books and records of the provider(s) in accordance with applicable instructions.

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

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

Signed (Administrator)		Date	Signed (Owner)	Date
Printed Name (Administrator) Allen Brown			Printed Name (Owner) Town of Greenwich	
Subscribed and Sworn to before me:	State of	Date	Signed (Notary Public)	Comm. Expires / /
Address of Notary Public				

(Notary Seal)

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/Members	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) - Reserves and Net Worth	35
H. Changes in Total Net Worth	36
I. Preparer's/Reviewer's Certification	37

State of Connecticut
Department of Social Services
55 Farmington Avenue, Hartford, Connecticut 06105

Data Required for Real Wage Adjustment			Page 1A	of 37
Name of Facility The Nathaniel Witherell	Period Covered:		From 10/1/2018	To 9/30/2019
Address of Facility 70 Parsonage Road Greenwich, CT 06830				
Report Prepared By PKF O'Connor Davies, LLP	Phone Number 860-257-1870	Date 4/14/2020		
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 203-618-4200	Report for Year Ended 9/30/2019	Page 2
Name of Facility (as shown on license) The Nathaniel Witherell		Address (No. & Street, City, State, Zip) 70 Parsonage Road Greenwich, CT 06830	
License Numbers:	CCNH 564-C	RHNS	(Specify)
Medicare Provider No. 07-5117			
Type of Facility (Check appropriate box(es))			
<input checked="" type="checkbox"/> Chronic and Convalescent <input type="checkbox"/> Nursing Home only (CCNH) <input type="checkbox"/> Rest Home with Nursing Supervision only (RHNS) <input type="checkbox"/> (Specify)			
Type of Ownership (Check appropriate box)			
<input type="radio"/> Proprietorship <input type="radio"/> LLC <input type="radio"/> Partnership <input type="radio"/> Profit Corp. <input type="radio"/> Non-Profit Corp. <input checked="" type="radio"/> Government <input type="radio"/> Trust			
If this facility opened or closed during report year provide:		Date Opened	Date Closed
Has there been any change in ownership or operation during this report year?		<input type="radio"/> Yes	<input checked="" type="radio"/> No
		If "Yes," explain fully.	
Administrator			
Name of Administrator Allen Brown		Nursing Home Administrator's License No.:	001742
Other Operators/Owners who are assistant administrators (full or part time) of this facility.			
Name N/A		License No.:	

General Information and Questionnaire Partners/Members

General Information and Questionnaire
Corporate Owners

Name of Facility The Nathaniel Witherell	License No. 564-C	Report for Year Ended 9/30/2019	Page of 3A 37
If this facility is owned or operated as a corporation, provide the following information:			
Legal Name of Corporation The Nathaniel Witherell	Business Address 70 Parsonage Road Greenwich, CT 06830	State(s) in Which Incorporated CT	
Name of Directors, Officers	Business Address	Title	No. Shares Held by Each
Town of Greenwich	(See Attached List)		
Names of Stockholders Owning at Least 10% of Shares			
N/A			

General Information and Questionnaire

Individual Proprietorship

Name of Facility The Nathaniel Witherell	License No. 564-C	Report for Year Ended 9/30/2019	Page 3B	of 37
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If this facility is owned or operated as an individual proprietorship, provide the following information:

Owner(s) of Facility

General Information and Questionnaire

Related Parties*

Name of Facility The Nathaniel Witherell		License No. 564-C			Report for Year Ended 9/30/2019		Page 4	of 37
Are any individuals receiving compensation from the facility related through marriage, ability to control, ownership, family or business association?					<input type="radio"/> Yes <input checked="" type="radio"/> 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="radio"/> Yes <input type="radio"/> 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	%**				
Town of Greenwich - General Fund	101 Field Point Rd. Greenwich CT	<input type="radio"/>	<input checked="" type="radio"/>		Interest Of Debt	Pg 26 12 A1, A2, A3	778,267	778,267
Town of Greenwich -Town Support Service	101 Field Point Rd. Greenwich CT	<input type="radio"/>	<input checked="" type="radio"/>		HR, Acct, Info Sys, Purchasing support,Leg	Pg 16 M12	236,037	236,037
Town of Greenwich - Finance Dept	101 Field Point Rd. Greenwich CT	<input type="radio"/>	<input checked="" type="radio"/>		Fringe Benefits	Pg 15 1a1-1a9	5,305,765	5,305,765
Town of Greenwich - Insurance Dept	101 Field Point Rd. Greenwich CT	<input type="radio"/>	<input checked="" type="radio"/>		Insurance	pg 27 14a -c	215,266	215,266
Town of Greenwich - Fleet Dept	101 Field Point Rd. Greenwich CT	<input type="radio"/>	<input checked="" type="radio"/>		Vehicle/Fuel Service, parts	pg 16 L6	1,105	1,105
		<input type="radio"/>	<input checked="" type="radio"/>					
		<input type="radio"/>	<input checked="" type="radio"/>					
		<input type="radio"/>	<input checked="" type="radio"/>					
		<input type="radio"/>	<input checked="" type="radio"/>					

* Use additional sheets if necessary.

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

General Information and Questionnaire

Basis for Allocation of Costs

Name of Facility The Nathaniel Witherell	License No. 564-C	Report for Year Ended 9/30/2019	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.

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

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

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

General Information and Questionnaire

Leases (Excluding Real Property)

Operating Leases - Include all long-term leases for motor vehicles and equipment that have not been capitalized. Short-term leases or as needed rentals should not be included in these amounts.

Name of Facility		License No.		Report for Year Ended			Page of
The Nathaniel Witherell		564-C		9/30/2019			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					
CT Business Systems	<input type="radio"/>	<input checked="" type="radio"/>	Printers/Copiers			6,237	6,237
Pitney Bowes	<input type="radio"/>	<input checked="" type="radio"/>	Postage Machine			2,981	2,981
Xerox	<input type="radio"/>	<input checked="" type="radio"/>	Copier			38,165	38,165
Chrystal Rock LLC	<input type="radio"/>	<input checked="" type="radio"/>	Water Cooler			9,738	9,738
Eagle Leasing	<input type="radio"/>	<input checked="" type="radio"/>	Storage Container Lease			4,939	4,939
	<input type="radio"/>	<input checked="" type="radio"/>					
	<input type="radio"/>	<input checked="" type="radio"/>					
	<input type="radio"/>	<input checked="" type="radio"/>					
	<input type="radio"/>	<input checked="" type="radio"/>					
	<input type="radio"/>	<input checked="" type="radio"/>					
Is a Mileage Log Book Maintained for All Leased Vehicles ?		<input type="radio"/> Yes		<input checked="" type="radio"/> No		Total ***	62,060

* 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 The Nathaniel Witherell	License No. 564-C	Report for Year Ended 9/30/2019	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 Yes If "No," explain.
previous period? No

Independent Accounting Firm

Name of Accounting Firm 1 PKF O'Connor Davies, LLP 2 3 4	Address (No. & Street, City, State, Zip Code) 100 Great Meadow Road Wethersfield, CT 06109
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Services Provided by This Firm (*describe fully*)

1 Medicare/Medicaid Cost Report Preparation, wage enhancement amendment	\$ 15,317
2	\$
3	\$
4	\$
	Charge for Services Provided \$ 15,317

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

Yes No |Pg 15/1d

Legal Services Information

Name of Legal Firm or Independent Attorney 1 Murtha Cullina 2 Wiggin and Dana 3 Dominick Romeo 4 5	Telephone Number
---	------------------

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

1 City Place 185 Asylum St Hartford, CT 2 One Century Tower New Haven CT 3 4 5	
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Services Provided by This Firm (*describe fully*)

1 Patient issues	\$ 1,324
2 Collections (see pg 28)	\$ 26,993
3 Constable Services	\$ 281
4	\$
5	\$
	Charge for Services Provided \$ 28,598

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

Yes No pg 15/1e

Schedule of Resident Statistics

Name of Facility The Nathaniel Witherell			License No. 564-C				Report for Year Ended 9/30/2019				Page 8	of 37
	Total All Levels	Total CCNH Level	Total RHNS Level	Total (Specify)	Period 10/1 Thru 6/30				Period 7/1 Thru 9/30			
					Total	CCNH	RHNS	(Specify)	Total	CCNH	RHNS	(Specify)
1. Certified Bed Capacity					202	202			202	202		
A. On last day of PREVIOUS report period	202	202							202	202		
B. On last day of THIS report period	202	202			202	202			202	202		
2. Number of Residents					177	177			187	187		
A. As of midnight of PREVIOUS report period	177	177							187	187		
B. As of midnight of THIS report period	187	187			187	187			187	187		
3. Total Number of Days Care Provided During Period					6,727	6,727			2,292	2,292		
A. Medicare	9,019	9,019										
B. Medicaid (Conn.)	42,363	42,363			31,625	31,625			10,738	10,738		
C. Medicaid (other states)												
D. Private Pay	13,153	13,153			9,650	9,650			3,503	3,503		
E. State SSI for RCH												
F. Other (Specify) Insurance	3,047	3,047			2,268	2,268			779	779		
G. Total Care Days During Period (3A thru F)	67,582	67,582			50,270	50,270			17,312	17,312		
4. Total Number of Days Not Included in Figures in 3G for Which Revenue Was Received for Reserved Beds					8	8						
A. Medicaid Bed Reserve Days	8	8										
B. Other Bed Reserve Days	147	147			94	94			53	53		
5. Total Resident Days (3G + 4A + 4B)	67,737	67,737			50,372	50,372			17,365	17,365		

Schedule of Resident Statistics (Cont'd)

Name of Facility The Nathaniel Witherell	License No. 564-C	Report for Year Ended 9/30/2019	Page 9	of 37
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4. Were there any changes in the certified bed capacity during the report year? Yes No

If "YES", provide the following information:

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

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.

1st change	Change in Resident Days			CCNH	RHNS	(Specify)
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	22	120		45				
Per Diem Rate								
a. One bed rm.	Various	286.38		571.00				
b. Two bed rms.				536.00				
c. Three or more bed rms.								

7. Total Number of Physical Therapy Treatments

A. Medicare - Part B	13,576	13,576	(Specify)
B. Medicaid (Exclusive of Part B)			
1. Maintenance Treatments	200	200	
2. Restorative Treatments			
C. Other	4,499	4,499	
D. Total Physical Therapy Treatments	18,275	18,275	

8. Total Number of Speech Therapy Treatments

A. Medicare - Part B	1,247	1,247	
B. Medicaid (Exclusive of Part B)			
1. Maintenance Treatments	55	55	
2. Restorative Treatments			
C. Other	129	129	
D. Total Speech Therapy Treatments	1,431	1,431	

9. Total Number of Occupational Therapy Treatments

A. Medicare - Part B	4,434	4,434	
B. Medicaid (Exclusive of Part B)			
1. Maintenance Treatments	147	147	
2. Restorative Treatments			
C. Other	890	890	
D. Total Occupational Therapy Treatments	5,471	5,471	

Report of Expenditures - Salaries & Wages

Name of Facility	License No.	Report for Year Ended		Page	of		
		9/30/2019		10	37		
Are time records maintained by all individuals receiving compensation? <input checked="" type="radio"/> Yes <input type="radio"/> No							
Total Cost and Hours							
Item	CCNH	Hours	RHNS	Hours	(Specify)		
A. Salaries and Wages*							
1. Operators/Owners (Complete also Sec. I of Schedule A1)							
2. Administrator(s) (Complete also Sec. III of Schedule A1)	163,251	2,080					
3. Assistant Administrator (Complete also Sec. IV of Schedule A1)							
4. Other Administrative Salaries (telephone operator, clerks, receptionists, etc.)	868,251	20,422					
5. Dietary Service							
a. Head Dietitian							
b. Food Service Supervisor							
c. Dietary Workers	1,016,150	60,775					
6. Housekeeping Service							
a. Head Housekeeper							
b. Other Housekeeping Workers	907,853	56,423					
7. Repairs & Maintenance Services							
a. Engineer or Chief of Maintenance							
b. Other Maintenance Workers	395,180	11,333					
8. Laundry Service							
a. Supervisor							
b. Other Laundry Workers	134,821	7,160					
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	1,067,518	24,259					
b. RN							
1. Direct Care	2,996,660	96,997					
2. Administrative**	1,044,718	22,745					
c. LPN							
1. Direct Care	1,121,294	45,693					
2. Administrative**							
d. Aides and Attendants	5,148,525	358,055					
e. Physical Therapists							
f. Speech Therapists							
g. Occupational Therapists							
h. Recreation Workers	420,112	12,058					
i. Physicians							
1. Medical Director							
2. Utilization Review							
3. Resident Care***							
j. Dentists							
k. Pharmacists							
l. Podiatrists							
m. Social Workers/Case Management	325,503	6,658					
n. Marketing							
o. Other (Specify) See Attached Schedule	70,276	1,869					
<i>A-13. Total Salary Expenditures</i>	15,680,112	726,527					

* 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 of Other Salaries and Wages (Page 10)

Schedule of Other Fees (Page 13)

State of Connecticut

Annual Report of Long-Term Care Facility

CSP-11 Rev. 10/2005

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

Name of Facility The Nathaniel Witherell			License No. 564-C		Report for Year Ended 9/30/2019			Page 11	of 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										
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).										

* 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.

State of Connecticut

Annual Report of Long-Term Care Facility

CSP-12 Rev. 10/2005

**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
The Nathaniel Witherell				564-C		9/30/2019			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***										
Allen Brown	163,251					2,080	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 The Nathaniel Witherell	License No. 564-C	Report for Year Ended 9/30/2019		Page 13	of 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	25,331	160			
3. Pharmacist	41,124	298			
4. Podiatrist					
5. Physical Therapy					
a. Resident Care	1,262,517	19,635			
b. Other	50,000	1,891			
6. Social Worker					
7. Recreation Worker					
8. Physicians					
a. Medical Director (entire facility)	80,000	684			
b. Utilization Review (Title 18 and 19 only) monthly meeting	1,250	10			
c. Resident Care**					
d. Administrative Services facility					
1. Infection Control Committee (Quarterly meetings)					
2. Pharmaceutical Committee (Quarterly meetings)					
3. Staff Development Committee (Once annually)					
e. Other (Specify)					
9. Speech Therapist					
a. Resident Care	182,447	2,896			
b. Other					
10. Occupational Therapist					
a. Resident Care	636,966	10,694			
b. Other					
11. Nurses and aides and attendants					
a. RN					
1. Direct Care					
2. Administrative***					
b. LPN					
1. Direct Care					
2. Administrative***					
c. Aides					
d. Other					
12. Other (Specify)					
See Attached Schedule	49,535	795			
B-13 Total Fees Paid in Lieu of Salaries	2,329,170	37,063			

* 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*

* Use additional sheets if necessary.

** Refer to Page 4 for definition of related.

C. Expenditures Other Than Salaries - Administrative and General

Name of Facility The Nathaniel Witherell	License No. 564-C	Report for Year Ended 9/30/2019	Page 15	of 37
Item	Total	CCNH	RHNS	(Specify)
1. Administrative and General				
a. Employee Health & Welfare Benefits				
1. Workmen's Compensation	\$ 135,409	135,409		
2. Disability Insurance	\$			
3. Unemployment Insurance	\$ 15,083	15,083		
4. Social Security (F.I.C.A.)	\$ 1,158,651	1,158,651		
5. Health Insurance	\$ 2,935,241	2,935,241		
6. Life Insurance (employees only) (not-owners and not-operators)	\$ 70,789	70,789		
7. Pensions (Non-Discriminatory) (not-owners and not-operators)	\$ 878,567	878,567		
8. Uniform Allowance	\$ 62,400	62,400		
9. Other (Specify) See Attached Schedule	\$ 49,625	49,625		
b. Personal Retirement Plans, Pensions, and Profit Sharing Plans for Owners and Operators (Discriminatory)*	\$			
c. Bad Debts*	\$ 135,324	135,324		
d. Accounting and Auditing	\$ 15,317	15,317		
e. Legal (Services should be fully described on Page 7)	\$ 28,598	28,598		
f. Insurance on Lives of Owners and Operators (Specify)*	\$			
g. Office Supplies	\$ 42,019	42,019		
h. Telephone and Cellular Phones				
1. Telephone & Pagers	\$ 46,519	46,519		
2. Cellular Phones	\$ 967	967		
i. Appraisal (Specify purpose and attach copy)*	\$			
j. Corporation Business Taxes (franchise tax)	\$			
k. Other Taxes (Not related to property - See Page 22)				
1. Income*	\$			
2. Other (Specify) See Attached Schedule	\$			
3. Resident Day User Fee	\$ 918,217	918,217		
Subtotal	\$ 6,492,726	6,492,726		

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

(Carry Subtotals forward to next page)

***** DO NOT Include Holiday Parties / Awards / Gifts to Staff**

Attachment Page 15

Schedule of Other Employee Benefits

Schedule of Other Taxes

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

C. Expenditures Other Than Salaries (cont'd) - Administrative and General

Name of Facility The Nathaniel Witherell	License No. 564-C	Report for Year Ended 9/30/2019		Page 16	of 37
Item		Total	CCNH	RHNS	(Specify)
<i>Subtotals Brought Forward:</i>		6,492,726	6,492,726		
1. Travel and Entertainment					
1. Resident Travel and Entertainment	\$				
2. Holiday Parties for Staff	\$				
3. Gifts to Staff and Residents	\$				
4. Employee Travel	\$	34,418	34,418		
5. Education Expenses Related to Seminars and Conventions	\$	4,075	4,075		
6. Automobile Expense (<i>not purchase or depreciation</i>)	\$	9,737	9,737		
7. Other (<i>Specify</i>) See Attached Schedule	\$				
m. Other Administrative and General Expenses					
1. Advertising Help Wanted (<i>all such expenses</i>)	\$				
2. Advertising Telephone Directory (<i>all such expenses</i>)***	\$				
3. Advertising Other (<i>Specify</i>)*** See Attached Schedule	\$	122,189	122,189		
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	\$	4,189	4,189		
* 8. Dues and Membership Fees to Professional Associations (<i>Specify</i>) See Attached Schedule	\$	17,689	17,689		
8a. Dues to Chamber of Commerce & Other Non-Allowable Org.***	\$				
9. Subscriptions	\$	97	97		
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**	\$	236,037	236,037		
13. Other (<i>Specify</i>) See Attached Schedule	\$	205,096	205,096		
<i>C-14 Total Administrative & General Expenditures</i>	\$	7,126,253	7,126,253		

* 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)
Advertising (See pg 28)	\$ 122,189		
Total Other Advertising	\$ 122,189	\$ -	\$ -

Schedule of Dues

Description	CCNH	RHNS	(Specify)
	\$ -		
Leading Age	\$ 17,129		
CT Association of Health Care	\$ 350		
ALTFCM	\$ 85		
Other (see pg 28)	\$ 125		
Total Dues	\$ 17,689	\$ -	\$ -

Schedule of Contributions

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

Schedule of Other Administrative and General

Description	CCNH	RHNS	(Specify)
Computer Equip and Software	\$ 104,455		
Translation services	\$ 12		
Finger Printing	\$ 2,118		
License	\$ 483		
Fees	\$ 60		
Penalty (see pg 28)	\$ 1,185		
Staff Training	\$ 16,331		
Referral Service	\$ 5,622		
Connecticut Peer Review Organization Vendor Credentialing Service	\$ 4,997		
IT Services	\$ 11,919		
Managed Care Consult	\$ 14,775		
Building Management Services	\$ 20,725		
Post Discharge Patient Monitoring	\$ 13,496		
Shredding	\$ 5,106		
Security	\$ 3,812		
Total Other Administrative and General	\$ 205,096	\$ -	\$ -

Schedule C-1 - Management Services*

Name of Facility	License No.	Report for Year Ended	Page of
The Nathaniel Witherell	564-C	9/30/2019	17 37
Town of Greenwich 101 Field Point Road Greenwich, CT 06830	236,037	Enterprise Cost entails the Town processing the Facility's payroll Labor Negotiations and	PG16M.12
		Administrator's fringe benefits package and union contracts, town provides	
		Legal, Accounting, Human Resource, Purchasing, Information Technology and Insurance support.	

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

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

Name of Facility	License No.	Report for Year Ended		Page of
	564-C	9/30/2019		18 37
Item	Total	CCNH	RHNS	(Specify)
2. Dietary				
a. In-House Preparation & Service				
1. Raw Food	\$ 626,259	626,259		
2. Non-Food Supplies	\$ 101,911	101,911		
3. Other (Specify) _____	\$ _____			
b. Purchased Services (by contract other than through Management Services) <i>(Complete Schedule C-2 att. Page 21)</i>	\$ 521,598	521,598		
c. Other (Specify) _____ Supplies	\$ 5,802	5,802		
2D. Total Dietary Expenditures (2a + b + c + d)	\$ 1,255,570	1,255,570		
2E. Dietary Questionnaire	Total	CCNH	RHNS	(Specify)
F. Resident Meals: Total no. of meals served per day:*				
G. Is cost of employee meals included in 2D? <input type="radio"/> Yes <input checked="" type="radio"/> No				
H. Did you receive revenue from employees? <input type="radio"/> Yes <input checked="" type="radio"/> No				If yes, specify amt.
I. Where is the revenue received reported in the Cost Report? (Page/Line Item)				
J. Is cost of meals provided to persons other than employees or residents (i.e., Board Members, Guests) included in 2D? <input type="radio"/> Yes <input checked="" type="radio"/> No				If yes, specify cost.
K. Is any revenue collected from these people? <input type="radio"/> Yes <input checked="" type="radio"/> No				If yes, specify amt.
L. Where is the revenue received reported in the Cost Report? (Page/Line Item)				
M. Is cost of food (other than meals, e.g., snacks at monthly staff meetings, board meetings) provided to employees included in 2D? <input type="radio"/> Yes <input checked="" type="radio"/> No				If yes, specify cost.
N. Is any revenue collected from employees? <input type="radio"/> Yes <input checked="" type="radio"/> No				If yes, specify amt.
O. Where is the revenue received reported in the Cost Report? (Page/Line Item)				

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

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

Name of Facility The Nathaniel Witherell	License No. 564-C	Report for Year Ended 9/30/2019		Page of 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. \$			
b. Purchased Services (<i>by contract other than through Management Services</i>) (Complete Schedule C-2 att. Page 21)	\$			
c. Other (Specify) Supplies	\$	12,884	12,884	
3D. Total Laundry Expenditures (3a + b + c)	\$	12,884	12,884	
3E. Laundry Questionnaire				
F. Is cost of employee laundry included in 3D?	<input type="radio"/> Yes	<input checked="" type="radio"/> No	If yes, specify cost.	
G. Did you receive revenue from employees?	<input type="radio"/> Yes	<input checked="" type="radio"/> No	If yes, specify amt.	
H. Where is the revenue received reported in the Cost Report?	(Page/Line Item)			
I. Is Cost of laundry provided to persons other than employees or residents included in 3D?	<input type="radio"/> Yes	<input checked="" type="radio"/> No	If yes, specify cost.	
J. Did you receive revenue from these people?	<input type="radio"/> Yes	<input checked="" type="radio"/> No	If yes, specify amt.	
K. Where is the revenue received reported in the Cost Report?	(Page/Line Item)			

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

All allocations should add to total recorded in 3D.

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

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

Name of Facility The Nathaniel Witherell	License No. 564-C	Report for Year Ended 9/30/2019		Page 20	of 37
Item		Total	CCNH	RHNS	(Specify)
4. Housekeeping	Sq. Ft. Serviced by Personnel				
a. In-House Care	Amt.	\$ 137,190	137,190		
1. Supplies - Cleaning (<i>Mops, pails, brooms, etc.</i>)					
b. Purchased Services (<i>by contract other than through Management Services</i>) (Complete Schedule C-2 att. Page 21)	Sq. Ft. Serviced by Personnel				
	Amt.	\$			
C. Other (Specify)	\$				
4D. Total Housekeeping Expenditures (4a + b + c)	\$	137,190	137,190		
5. Resident Care (Supplies)**					
a. Prescription Drugs***					
1. Own Pharmacy	\$				
2. Purchased from	\$	456,953	456,953		
b. Medicine Cabinet Drugs	\$	47,668	47,668		
c. Medical and Therapeutic Supplies	\$	438,354	438,354		
d. Ambulance/Limousine***	\$	1,220	1,220		
e. Oxygen					
1. For Emergency Use	\$				
2. Other***	\$	37,231	37,231		
f. X-rays and Related Radiological Procedures***	\$	53,657	53,657		
g. Dental (<i>Not dentists who should be included under salaries or fees</i>)	\$				
h. Laboratory***	\$	42,714	42,714		
i. Recreation	\$	15,915	15,915		
j. Direct Management Services*	\$				
k. Indirect Management Services*	\$				
l. Other (Specify)**** See Attached Schedule	\$	111,677	111,677		
5M. Total Resident Care Expenditures (5a - 5j)	\$	1,205,389	1,205,389		

* 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)
Textbooks	\$ 891		
Ministry	\$ 10,771		
Recreation Patient Entertainment	\$ 36,285		
Cable TV	\$ 36,770		
Internet	\$ 5,948		
Medical Equip Minor	\$ 21,012		
Total Other Resident Care	\$ 111,677	\$ -	\$ -

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

* 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 The Nathaniel Witherell	License No. 564-C	Report for Year Ended 9/30/2019			Page 22	of 37
Item		Total	CCNH	RHNS	(Specify)	
6. Maintenance & Operation of Plant						
a. Repairs & Maintenance	\$	622,857	622,857			
b. Heat	\$	79,037	79,037			
c. Light & Power	\$	228,044	228,044			
d. Water	\$	30,650	30,650			
e. Equipment Lease <i>(Provide detail on page 6)</i>	\$	62,060	62,060			
f. Other <i>(itemize)</i>	\$	71,326	71,326			
See Attached Schedule						
6g. Total Maint. & Operating Expense (6a - 6f)	\$	1,093,974	1,093,974			
7. Depreciation <i>(complete schedule page 23*)</i>						
a. Land Improvements	\$	9,874	9,874			
b. Building & Building Improvements	\$	1,517,013	1,517,013			
c. Non-Movable Equipment	\$	26,975	26,975			
d. Movable Equipment	\$	124,959	124,959			
*7e. Total Depreciation Costs (7a + b + c + d)	\$	1,678,821	1,678,821			
8. Amortization <i>(Complete att. Schedule Page 24*)</i>						
a. Organization Expense	\$					
b. Mortgage Expense	\$					
c. Leasehold Improvements	\$					
d. Other <i>(Specify)</i>	\$					
*8e. Total Amortization Costs (8a + b + c + d)	\$					
9. Rental payments on leased real property less real estate taxes included in item 10b	\$					
10. Property Taxes						
a. Real estate taxes paid by owner	\$					
b. Real estate taxes paid by lessor	\$					
c. Personal property taxes	\$					
11. Total Property Expenses (7e + 8e + 9 + 10)	\$	1,678,821	1,678,821			

* 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

Depreciation Schedule

Name of Facility The Nathaniel Witherell				License No. 564-C			Report for Year Ended 9/30/2019				Page 23	of 37	
Property Item				Historical Cost Exclusive of Land	Less Salvage Value	Cost to Be Depreciated	Accumulated Depreciation to Beginning of Year's Operations	Method of Computing Depreciation	Useful Life	Depreciation for This Year	Totals		
A. Land Improvements													
1. Acquired prior to this report period				374,415		374,415	193,017			9,874			
2. Disposals (attach schedule)													
3. Acquired during this report period (attach schedule)													
A-4. Subtotal											9,874		
B. Building and Building Improvements													
1. Acquired prior to this report period				38,896,782		38,896,782	16,336,756			1,501,585			
2. Disposals (attach schedule)													
3. Acquired during this report period (attach schedule)				957,436		957,436				15,428			
B-4. Subtotal											1,517,013		
C. Non-Movable Equipment													
1. Acquired prior to this report period				816,428		816,428	639,935			26,975			
2. Disposals (attach schedule)													
3. Acquired during this report period (attach schedule)													
C-4. Subtotal											26,975		
	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. 2015 Ford F250 SD (Truck)	x		Nov	2014	37,459		37,459	29,968			7,492		
b. 2016 Chevrolet Express Cutawa (Van)	x		Aug	2016	51,885		51,885	25,942			10,377		
c.													
d.													
2. Movable Equipment													
a. Acquired prior to this report period					2,050,971		2,050,971	1,554,878			94,678		
b. Disposals (attach schedule)													
c. Acquired during this report period (attach schedule)					267,568		267,568				12,412		
D-3. Subtotal												124,959	
E. Total Depreciation												1,678,821	

Schedule of Land Improvements Acquired during this report period

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

*Ties to Page 23, Line A3

**Ties to Page 23, Line A2

Schedule of Building Improvements Acquired during this report period

Acquisition Date	Description of Item	Cost	Useful Life	Depreciation
Additions:				
April 2019	Air Conditioners	\$ 48,000	15	\$ 1,600
Feb 2019	Auditorium Renovation	\$ 11,570	40	\$ 145
Sept. 2019	Tower Renovation	\$ 707,367	40	\$ 8,842
Aug 2019	Kitchen Circuit Upgrade	\$ 9,469	15	\$ 316
Feb 2019	Boiler Room Repair	\$ 11,689	20	\$ 292
May 2019	Hot Water Boilers	\$ 169,341	20	\$ 4,233
Total additions for Building Improvement		\$ 957,436		\$ 15,428 *
Deletions:				
Total deletions for Building Improvement		\$ -		\$ - **

*Ties to Page 23, Line B3

**Ties to Page 23, Line B2

Schedule of Non-Movable Equipment Acquired during this report period

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

*Ties to Page 23, Line C3

**Ties to Page 23, Line C2

Schedule of Movable Equipment Acquired during this report period

Acquisition Date	Description of Item	Cost	Useful Life	Depreciation
Additions:		\$ -	-	\$ -
Aug 2019	Beds	\$ 104,408	15	\$ 3,480
Nov 2018	6 Food Carts	\$ 14,979	10	\$ 749
July 2019	17 Tray Carts	\$ 47,924	10	\$ 2,396
June 2019	Food Blender	\$ 1,675	7	\$ 120
Feb 2019	Gas Fired Charbroiler	\$ 2,195	10	\$ 110
March 2019	4 Century Bathtubs	\$ 21,412	10	\$ 1,071
June 2019	2 Alaenti Lifts with Scale	\$ 15,611	7	\$ 1115
March 2019	2 Maxlifts	\$ 12,994	7	\$ 928
Sept 2019	Medical Carts	\$ 7,902	10	\$ 395
Sept 2019	2 Wheel Chairs	\$ 2,314	5	\$ 231
Sept 2019	8 Radios and Handsets	\$ 7,901	5	\$ 790
Aug 2019	Office Furniture	\$ 15,459	20	\$ 386
Aug 2019	Kitchen Exhaust Fan	\$ 7,616	10	\$ 381
Sept 2019	Kitchen Refrigerator	\$ 5,178	10	\$ 260
Total additions for Movable Equipment		\$ 267,568		\$ 12,412 *
Deletions:				
Total deletions for Movable Equipment		\$ -		\$ - **

*Ties to Page 23, Line D2c

**Ties to Page 23, Line D2b

Schedule of Leasehold Improvements Acquired during this report period

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

*Ties to Page 24, Line C3

**Ties to Page 24, Line C2

Amortization Schedule*

Name of Facility The Nathaniel Witherell			License No. 564-C		Report for Year Ended 9/30/2019			Page 24	of 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.									
2.									
3.									
B-4. Subtotal									
C. Leasehold Improvements and Other									
1. Acquired prior to this report period									
2. Disposals (attach schedule)									
3. Acquired during this report period (attach schedule)									
C-4. Subtotal									
D. Total Amortization									

* Straight-line method must be used.

** Specify which of the following bases were used:

- A. Minimum of 5 years or 60 months.
- B. Life of mortgage; OR
- C. Remaining Life of Lease; OR
- D. Actual Life if owned by Related Party.

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

Name of Facility The Nathaniel Witherell	License No. 564-C	Report for Year Ended 9/30/2019	Page 25	of 37
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11. Property Questionnaire

Part A

Is the property either owned by the Facility
or leased from a Related Party?

Yes

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	Granted 1903			
2. Date Structure Completed	Various			
3. If NOT Original Owner, Date of Purchase				
4. Date of Initial Licensure				
5. Total Licensed Bed Capacity	202			
6. Square Footage	122,397			
7. Acquisition Cost				
a. Land	Granted 1903			
b. Building				

Part B - Owner and Related Parties

1st Mortgage 2nd Mortgage 3rd Mortgage 4th Mortgage

1. Financing
 - a. Type of Financing (e.g., fixed, variable)
 - 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 _____

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 The Nathaniel Witherell	License No. 564-C	Report for Year Ended 9/30/2019			Page 26 37
Item		Total	CCNH	RHNS	(Specify)
12. Interest					
A. Building, Land Improvement & Non-Movable Equipment					
1. First Mortgage	\$	56350	56,350		
Name of Lender Town of Greenwich	Rate				
Address of Lender 101 Field Point Rd Greenwich CT					
2. Second Mortgage	\$	691,650	691,650		
Name of Lender Town of Greenwich	Rate				
Address of Lender 101 Field Point Rd Greenwich CT					
3. Third Mortgage	\$	30,267	30,267		
Name of Lender Town of Greenwich	Rate				
Address of Lender 101 Field Point Rd Greenwich CT					
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)	\$	778,267	778,267		

(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 9/30/2019			Page 27	of 37
Item			Total	CCNH	RHNS	(Specify)
Subtotals Brought Forward:			778,267	778,267		
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)		\$				
13. Total All Interest Expense (12B7 + 12C3 + 12D)		\$	778,267	778,267		
14. Insurance						
a. Insurance on Property (buildings only)		\$				
b. Insurance on Automobiles		\$				
c. Insurance other than Property (as specified above)						
1. Umbrella (Blanket Coverage)		\$				
2. Fire and Extended Coverage		\$				
3. Other (Specify)		\$	215,266	215,266		
General Ins.						
14d. Total Insurance Expenditures (14a + b + c)		\$	215,266	215,266		
15. Total All Expenditures (A-13 thru C-14)		\$	31,512,896	31,512,896		

D. Adjustments to Statement of Expenditures

Name of Facility The Nathaniel Witherell			License No. 564-C	Report for Year Ended 9/30/2019		Page 28 of 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.			Occupational Therapy	\$		
4.			Other - See attached Schedule	\$		
Page 13 - Professional Fees						
5.			Resident Care Physicians **	\$		
6.			Occupational Therapy	\$		
7.			Other - See attached Schedule	\$		
Pages 15 & 16 - Administrative and General						
8.			Discriminatory Benefits	\$		
9.			Bad Debts	\$		
10.			Accounting	\$		
10a.			Legal	\$ 26,993	26,993	
11.			Telephone	\$		
12.			Cellular Telephone	\$		
13.			Life insurance premiums on the life of Owners, Partners, Operators	\$		
14.			Gifts, flowers and coffee shops	\$		
15.			Education expenditures to colleges or universities for tuition and related costs for owners and employees	\$		
16.			Travel for purposes of attending conferences or seminars outside the continental U.S. Other out-of-state travel in excess of one representative	\$		
17.			Automobile Expense (e.g. personal use)	\$		
18.	16	m3	Unallowable Advertising *	\$ 122,189	122,189	
19.			Income Tax / Corporate Business Tax	\$		
20.			Fund Raising / Contributions	\$		
21.			Unallowable Management Fees	\$		
22.			Barber and Beauty	\$		
23.			Other - See attached Schedule	\$ 1,310	1,310	
Page 18 - Dietary Expenditures						
24.			Meals to employees, guests and others who are not residents	\$		
Page 19 - Laundry Expenditures						
25.			Laundry services to employees, guests and others who are not residents	\$		
Page 20 - Housekeeping Expenditures						
26.			Housekeeping services to employees, guests and others who are not residents	\$		
Subtotal (Items 1 - 26)			\$ 150,492	150,492		

* All except "Help Wanted".

(Carry Subtotal forward to next page)

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

Schedule of Other Salaries Adjustment

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

Schedule of Fees Adjustments

Schedule of Other A&G Adjustments

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
16a		Penalties	\$ 1,185		
16a		Other Dues	\$ 125		
Total Other A&G Adjustments			\$ 1,310	\$ -	\$ -

State of Connecticut

Annual Report of Long-Term Care Facility

CSP-29 Rev. 9/2018

D. Adjustments to Statement of Expenditures (cont'd)

Name of Facility			License No.	Report for Year Ended		Page of
Item No.	Page No.	Line No.	564-C	9/30/2019		29 37
				Total Amount of Decrease	CCNH	RHNS
			Subtotals Brought Forward	\$ 150,492	150,492	
Page 20 - Resident Care Supplies***						
27.	20	5a2	Prescription Drugs	\$ 456,953	456,953	
28.	20	5d	Ambulance/Limousine	\$ 1,220	1,220	
29.	20	5f	X-rays, etc	\$ 53,657	53,657	
30.	20	5h	Laboratory	\$ 42,714	42,714	
31.			Medical Supplies	\$		
32.	20	5e	Oxygen (non emergency)	\$ 37,231	37,231	
33.			Occupational Therapy	\$		
34.			Other - See Attached Schedule	\$		
Page 22 - Maintenance and Property						
35.			Excess Movable Equipment Depreciation			
			See Attached Schedule	\$		
36.			Depreciation on Unallowable Motor Vehicles	\$		
37.			Unallowable Property and Real Estate Taxes	\$		
38.			Rental of Building Space or Rooms	\$		
39.			Other - See Attached Schedule	\$		
Page 27 - Insurance						
40.			Mortgage Insurance	\$		
41.			Property Insurance	\$		
Other - Miscellaneous						
42.			Other - Indirect	\$		
43.			Interest Income on Account Rec.	\$		
44.			Other - Miscellaneous Administrative	\$		
45.			Management Fees Direct	\$		
46.			Management Fees Indirect	\$		
47.			Other - Direct	\$		
Not For Profit Providers Only						
48.			Building/Non Movable Eq. Depreciation			
			Unallowable Building Interest -			
			See Attached Schedule	\$		
49. Total Amount of Decrease (Items 1 - 48)				\$ 742,267	742,267	

*** 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

Schedule of Excess Movable Equipment Depreciation

Schedule of Other Property Adjustments

Schedule of Other - Indirect Adjustments

Total Other Adjustments	\$ -	\$ -	\$ -
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Schedule of Other - Miscellaneous Administrative Adjustments

Schedule of Other - Direct Adjustments

Attachment Page 29

Schedule of Unallowable Building Interest

F. Statement of Revenue

Name of Facility The Nathaniel Witherell	License No. 564-C	Report for Year Ended 9/30/2019			Page 30 37
Item		Total	CCNH	RHNS	(Specify)
I. Resident Room, Board & Routine Care Revenue					
1. a. Medicaid Residents (<i>CT only</i>)	\$ 22,816,730	22,816,730			
b. Medicaid Room and Board Contractual Allowance **	\$ (11,145,365)	(11,145,365)			
2. a. Medicaid (<i>All other states</i>)	\$				
b. Other States Room and Board Contractual Allowance **	\$				
3. a. Medicare Residents (<i>all inclusive</i>)	\$ 5,042,672	5,042,672			
b. Medicare Room and Board Contractual Allowance **	\$ (512,748)	(512,748)			
4. a. Private-Pay Residents and Other	\$ 9,222,098	9,222,098			
b. Private-Pay Room and Board Contractual Allowance **	\$ (1,278,035)	(1,278,035)			
II. Other Resident Revenue					
1. a. Prescription Drugs - Medicare	\$ 302,115	302,115			
b. Prescription Drugs - Medicare Contractual Allowance **	\$				
c. Prescription Drugs - Non-Medicare	\$ 121,927	121,927			
d. Prescription Drugs - Non-Medicare Contractual Allowance **	\$				
2. a. Medical Supplies - Medicare	\$ 16,685	16,685			
b. Medical Supplies - Medicare Contractual Allowance **	\$ 2,302	2,302			
c. Medical Supplies - Non-Medicare	\$ 121	121			
d. Medical Supplies - Non-Medicare Contractual Allowance **	\$ 4,851	4,851			
3. a. Physical Therapy - Medicare	\$ 1,722,021	1,722,021			
b. Physical Therapy - Medicare Contractual Allowance **	\$				
c. Physical Therapy - Non-Medicare	\$ 354,508	354,508			
d. Physical Therapy - Non-Medicare Contractual Allowance **	\$				
4. a. Speech Therapy - Medicare	\$ 280,681	280,681			
b. Speech Therapy - Medicare Contractual Allowance **	\$ (170,337)	(170,337)			
c. Speech Therapy - Non-Medicare	\$ 50,412	50,412			
d. Speech Therapy - Non-Medicare Contractual Allowance **	\$				
5. a. Occupational Therapy - Medicare	\$ 258,888	258,888			
b. Occupational Therapy - Medicare Contractual Allowance **	\$				
c. Occupational Therapy - Non-Medicare	\$ 297,966	297,966			
d. Occupational Therapy - Non-Medicare Contractual Allowance **	\$				
6. a. Other (<i>Specify</i>) - Medicare	\$ 37,142	37,142			
b. Other (<i>Specify</i>) - Non-Medicare	\$ 10,073	10,073			
III. Total Resident Revenue (Section I. thru Section II.)	\$ 27,434,707	27,434,707			
IV. Other Revenue*					
1. Meals sold to guests, employees & others	\$				
2. Rental of rooms to non-residents	\$				
3. Telephone	\$				
4. Rental of Television and Cable Services	\$				
5. Interest Income (<i>Specify</i>)	\$				
6. Private Duty Nurses' Fees	\$				
7. Barber, Coffee, Beauty and Gift shops	\$				
8. Other (<i>Specify</i>)	\$ 100,313	100,313			
V. Total Other Revenue (1 thru 8)	\$ 100,313	100,313			
VI. Total All Revenue (III +V)	\$ 27,535,020	27,535,020			

* 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

Schedule of Other Non-Medicare Resident Revenue

Related Exp

Page Ref	Description	CCNH	RHNS	(Specify)
	Oxygen	\$ 182		
	Xray	\$ 4,645		
	Lab	\$ 5,246		
Total Other Resident Revenue		\$ 10,073	\$ -	\$ -

Interest Income

Account

Page Ref	Account	Balance	CCNH	RHNS	(Specify)
Total Interest Income		\$ -	\$ -	\$ -	

Schedule of Other Revenue

G. Balance Sheet

Name of Facility The Nathaniel Witherell	License No. 564-C	Report for Year Ended 9/30/2019	Page 31	of 37
Account			Amount	
Assets				
A. Current Assets				
1. Cash (<i>on hand and in banks</i>)			\$	289,652
2. Resident Accounts Receivable (Less Allowance for Bad Debts)			\$	5,491,962
3. Other Accounts Receivable (Excluding Owners or Related Parties)			\$	
4. Inventories			\$	
5. Prepaid Expenses			\$	
a. _____				
b. _____				
c. _____				
d. See Schedule				
6. Interest Receivable			\$	
7. Medicare Final Settlement Receivable			\$	
8. Other Current Assets (<i>itemize</i>)			\$	

See Schedule				
A-9. Total Current Assets (Lines A1 thru 8)			\$	5,781,614
B. Fixed Assets				
1. Land			\$	
2. Land Improvements	*Historical Cost Accum. Depreciation	374,415 202,891 Net	\$	171,524
3. Buildings	*Historical Cost Accum. Depreciation	39,854,218 17,853,769 Net	\$	22,000,449
4. Leasehold Improvements	*Historical Cost Accum. Depreciation	_____ Net	\$	
5. Non-Movable Equipment	*Historical Cost Accum. Depreciation	816,428 666,910 Net	\$	149,518
6. Movable Equipment	*Historical Cost Accum. Depreciation	2,318,539 1,661,968 Net	\$	656,571
7. Motor Vehicles	*Historical Cost Accum. Depreciation	89,344 73,779 Net	\$	15,565
8. Minor Equipment-Not Depreciable			\$	
9. Other Fixed Assets (<i>itemize</i>)			\$	
See Schedule				
B-10. Total Fixed Assets (Lines B1 thru 9)			\$	22,993,627

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

(Carry Total forward to next page)

Schedule of Prepaid Expenses Page 31 Line A5

Page Ref Line Ref Description

Total Prepaid Expenses		\$ -

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

Page Ref Line Ref Description

Total Other Current Assets (Itemize)		\$ -

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

Page Ref Line Ref Description

Total Other Other Fixed Assets (Itemize)		\$ -

Schedule of Other Assets Page 32 Line D7

Page Ref Line Ref Description

Total Other Assets		\$ -

Schedule of Notes Payable (Itemize) Page 33 Line A2

Page Ref Line Ref Description

Total Notes Payable		\$ -

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

Page Ref Line Ref Description

Total Other Current Liabilities (Itemize)		\$ -

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

Page Ref Line Ref Description

Total Other Current Liabilities (Itemize)		\$ -

G. Balance Sheet (cont'd)

Name of Facility The Nathaniel Witherell	License No. 564-C	Report for Year Ended 9/30/2019	Page 32	of 37
Account		Amount		
		Total Brought Forward:		\$ 28,775,241
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)			\$	
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>)			\$	
See Schedule				
D-8. Total Investments and Other Assets (Lines D1 thru 7)			\$	
D-9. Total All Assets (Lines A9 + B10 + C8 + D8)			\$	28,775,241

* 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 The Nathaniel Witherell	License No. 564-C	Report for Year Ended 9/30/2019	Page 33	of 37
Account				Amount
Liabilities				
A. Current Liabilities				
1. Trade Accounts Payable				\$ 16,809
2. Notes Payable (<i>itemize</i>)				\$
See Schedule				
3. Loans Payable for Equipment (<i>Current portion</i>) (<i>itemize</i>)				\$
Name of Lender		Purpose	Amount	Date Due
4. Accrued Payroll (<i>Exclusive of Owners and/or Stockholders only</i>)				\$ 96,810
5. Accrued Payroll (<i>Owners and/or Stockholders only</i>)				\$
6. Accrued Payroll Taxes Payable				\$
7. Medicare Final Settlement Payable				\$
8. Medicare Current Financing Payable				\$
9. Mortgage Payable (<i>Current Portion</i>)				\$
10. Interest Payable (<i>Exclusive of Owner and/or Related Parties</i>)				\$
11. Accrued Income Taxes*				\$
12. Other Current Liabilities (<i>itemize</i>)				\$ 1,777,964
Misc. Refunds		12,991	Due to Medicaid	131,131
CT Sales Tax		333		
Resident Tax		244,544		
Credit balances		1,388,965	See Schedule	
A-13. Total Current Liabilities (Lines A1 thru 12)				\$ 1,891,583

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

G. Balance Sheet (cont'd)

Name of Facility The Nathaniel Witherell	License No. 564-C	Report for Year Ended 9/30/2019	Page 34	of 37
Account			Amount	
Total Brought Forward:			1,891,583	
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>)			\$	
Name and Address of Lender	Amount	Loan Date		
4. Other Long-Term Liabilities (<i>itemize</i>)			\$	24,807,904
Due from NW Fund	8,449,428			
Bonded Debt	16,357,700			
Security Deposits	776			
See Schedule				
B-5. Total Long-Term Liabilities (Lines B1 thru 4)			\$	24,807,904
C. Total All Liabilities (Lines A-13 + B-5)			\$	26,699,487

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

Name of Facility The Nathaniel Witherell	License No. 564-C	Report for Year Ended 9/30/2019	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			\$	
3. Paid-in Surplus			\$	
4. Treasury Stock			\$	
5. Cumulated Earnings			\$	6,053,630
6. Gain or Loss for Period	10/1/2018	thru	9/30/2019	\$ (3,977,876)
7. Total Net Worth			\$	2,075,754
C. Total Reserves and Net Worth			\$	2,075,754
D. Total Liabilities, Reserves, and Net Worth			\$	28,775,241

H. Changes in Total Net Worth

Name of Facility	License No.	Report for Year Ended	Page	of
The Nathaniel Witherell	564-C	9/30/2019	36	37
Account				Amount
A. Balance at End of Prior Period as shown on Report of 09/30/2018				\$ 6,053,630
B. Total Revenue (<i>From Statement of Revenue Page 30</i>)				\$ 27,535,020
C. Total Expenditures (<i>From Statement of Expenditures Page 27</i>)				\$ 31,512,896
D. Net Income or Deficit				\$ (3,977,876)
E. Balance				\$ 2,075,754
F. Additions				
1. Additional Capital Contributed (<i>itemize</i>)				
2. Other (<i>itemize</i>)				
F-3. Total Additions				\$
G. Deductions				
1. Drawings of Owners/Operators/Partners (<i>Specify</i>)				\$
Name and Address (No., City, State, Zip)	Title	Amount		
2. Other Withdrawings (<i>Specify</i>)				\$
Purpose	Amount			
3. Total Deductions				\$
H. Balance at End of Period				\$ 2,075,754
09/30/19				

I. Preparer's/Reviewer's Certification

Name of Facility The Nathaniel Witherell	License No. 564-C	Report for Year Ended 9/30/2019	Page 37	of 37
<i>Check appropriate category</i>				
<input checked="" type="checkbox"/> Chronic and Convalescent Nursing Home only (CCNH)	<input type="checkbox"/> Rest Home with Nursing Supervision only (RHNS)	<input type="checkbox"/> (Specify)		

Preparer/Reviewer Certification

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	Date Signed
Printed Name of Preparer PKF O'Connor Davies, LLP		
Address 100 Great Meadow Rd. Wethersfield, CT		Phone Number 860-257-1870
Contacted Person Regarding Additional Information Needed Regarding This Report		Phone Number
Contact Email Address		